

## LEGISLATION AND PRINCIPAL EVENTS OF THE YEARS 1916 AND 1917.

fifteen p.c. per annum but not exceeding twenty p.c. per annum, and a tax of seventy-five p.c. on profits in excess of twenty p.c. per annum. The Public Service Loan Act, 1917 (chapter 3), authorizes a loan not exceeding \$100,000,000 in addition to sums remaining unborrowed of loans already authorized.

**Military Service.**—The Military Service Act, 1917 (chapter 19), makes every British subject between the ages of twenty and forty-five, who is, or has been since August 4, 1914, resident in Canada, liable to be called out on active service, excepting clergy and persons exempted by the Act. Men who are liable to be called out are divided into six classes: (1) those between twenty and thirty-four who are unmarried or widowers with no child; (2) those of the same age who are married or widowers with a child; (3) those between 35 and 40 who are unmarried or widowers with no child; (4) those of the same age who are married or widowers with a child; (5) those between forty and forty-five who are unmarried or widowers with no child; (6) those of the same age who are married or widowers with a child. A man who is liable to be called out may be exempted on the following grounds: that it is expedient he should continue his usual work, or be engaged in other non-military work, continue to be educated or trained; hardship arising from exceptional business obligations or domestic position; ill health or infirmity; conscientious objection on religious grounds. Claims of exemption are to be heard by local tribunals from which appeals may be made to provincial appeal tribunals and from these to a central appeal judge. Provisions are made in the Act for the appointment of these tribunals. Men are to be called out, by classes, by proclamation of the Governor-in-Council, and men so called out are to be deemed to be on leave of absence without pay until placed on active service. The Act authorizes the calling out of only one hundred thousand men. Penalties are imposed for contravention of the Act and for incitement to contravention of or resistance to the Act.

**Parliamentary Franchise.**—The Military Voters' Act, 1917 (chapter 34), is an Act to amend the Dominion Elections Act, and gives the right to vote to every person, male or female, who, being a British subject, whether or not ordinarily resident in Canada and whether or not an Indian, has gone on active service in the Canadian naval or military forces, or has, while within Canada, joined the British Royal Flying Corps, the Royal Naval Aviation Service, or the Auxiliary Motor Boat Patrol Service. The Act makes regulations for the manner of taking and counting the votes. The War Time Elections Act (chapter 39) replaces certain parts of the Dominion Elections Act during the present war and until complete demobilization after the conclusion of peace. The right to vote is given to every female who has the provincial qualification as required in the case of males and is the wife, widow, mother, sister or daughter of any person, male or female, who is serving or has served with the naval or military forces of Canada or Great Britain in the present war. Male voters are those having provincial qualifications who are neither conscientious objectors to combatant military service, nor persons, naturalized subsequent to March 31, 1902, who were born in enemy countries or whose mother tongue was a language of an