

XIV.—THE ANNUAL REGISTER, 1925.

I.—DOMINION LEGISLATION, 1925.

The following is an analysis of the public Acts of the Fourth Session of the Fourteenth Parliament of Canada, begun and holden at Ottawa on Feb. 5, 1925, and closed by prorogation on June 27, 1925.

During the session, 56 public and 158 local and private Acts were passed. Of the latter, 7 were railway companies' Acts, 4 insurance companies' Acts, 7 patents Acts, 5 other companies' Acts, and 135 divorce Acts.

Finance and Taxation.—Three Appropriation Acts were passed during the session, cc. 1, 2 and 56. The total amount appropriated under the main estimates by cc. 1, 2 and 56 (Schedule A) was \$188,459,081, of which one-sixth was appropriated by c. 1, one-sixth by c. 2, and the remaining two-thirds by c. 56. In addition, \$50,668,000 was appropriated under Schedule B of c. 56 (supplementary estimates) and \$8,738,594 under Schedule D of c. 56 (further supplementary estimates) for 1925-26; also \$341,442 under Schedule C of c. 56 for further supplementary estimates, 1924-25.

The Loan Act, 1925 (c. 16), authorized the borrowing of sums not exceeding \$164,000,000, for the purpose of paying off existing loans and for public works and general purposes.

The Special War Revenue Act of 1915 was amended by c. 26, defining more clearly the documents to which the stamp tax applies, in order to prevent evasions; while cheques, money orders and postal notes for amounts not exceeding \$5 were relieved from payment of this tax. The following articles were added to the list of articles exempted from the sales tax:—gasolene engines for fishermen's boats, articles and materials used or consumed in manufacturing such engines or well-digging machinery, vegetable plants, lasts and dies for boots and shoes.

The Board of Audit Act (c. 32) authorized the establishment of a Board of Audit of not less than 3 or more than 5 persons, for a period not exceeding 5 years, for the purpose of enquiring into and reporting to the Treasury Board upon the sufficiency of the methods of accounting and the procedure employed in the conduct of the public business or any department thereof, the economies which may be effected in the public business, the financial affairs of the Canadian National Railways and Canadian Government Merchant Marine and of any other undertaking owned or carried on by the Government, and the financial affairs of any Commission or other public body whose operations are carried on by appropriations from the Treasury of Canada, or are aided by grants or loans therefrom.

By c. 43, the Excise Act was amended to enable licenses to stem Canadian raw leaf tobacco to be granted to growers or their representatives on payment of an annual fee of \$2. By c. 46 the lien for income tax created by sec. 7 of c. 46 of the statutes of 1924 was repealed.

Agriculture.—By c. 3, the Animal Contagious Diseases Act was amended so as to make the payment of compensation for animals slaughtered under the provisions of the Act a permanent procedure; the rates of compensation for grade animals are not to exceed \$150 for horses, \$60 for each head of cattle, \$15 for each pig or sheep; for pure-bred animals not to exceed \$300 for horses, \$150 for each head of cattle, \$50 for each pig or sheep. By c. 9, the Dairy Produce Act was amended to