

## CHAPTER XXVII.—THE ANNUAL REGISTER, 1928.

### Section 1.—Dominion Legislation, 1928.

The following is an analysis of the Public Acts of the second session of the Sixteenth Parliament of Canada, begun and holden at Ottawa on Jan. 26, 1928 and closed by prorogation on June 11, 1928.

During the session 54 public and 268 private Acts were passed; these latter included 11 railway and bridge companies' Acts, 5 insurance and trust companies' Acts, 5 patent Acts, 8 other companies' Acts, and 239 divorce Acts.

**Finance and Taxation.**—Three Appropriation Acts were passed during the session, cc. 1, 2 and 54. Of these, c. 1 granted \$37,198,027 on account of the fiscal year ended Mar. 31, 1929, c. 2 \$3,306,347 on account of the fiscal year ended Mar. 31, 1928, while c. 54 granted sums of \$185,852,184, \$47,156,645, \$10,468,612 and \$1,000,200, as itemized respectively under Schedules A, B, C and D of the Act, on account of the fiscal year ended Mar. 31, 1929. The sums granted under Schedule B were for loans to the Canadian National Railways and the Canadian Government Merchant Marine, also to meet the payments due under the Maritime Freight Rates Act.

The Income War Tax was amended by c. 12, so as to reduce the income tax payable by individuals or corporations to 80 p.c. of the rate paid in 1926, also by allowing \$500 exemption for dependants over 21 years of age incapable of self-support owing to mental or physical infirmity. The same Act was further amended by c. 30, to provide that prosecutions for false statements made on income tax returns or in information supplied by the taxpayer may be instituted within three years from the date of the statement. By c. 50, amending the Special War Revenue Act, the sales tax was reduced from 4 p.c. to 3 p.c. as from Feb. 17, 1928, while the circumstances in which the tax becomes payable were also modified; further, the tax on trust and loan company income was repealed as from Dec. 31, 1927.

By c. 34, the Loan Act, 1928, the raising of loans to an amount of not exceeding \$500,000,000 was authorized for paying off or purchasing existing obligations of Canada.

**Agriculture.**—By c. 19, the Dairy Industry Act was amended in minor details regarding cheese and butter containers. C. 25 amends the Experimental Farm Stations Act by removing the limitation of area in the case of lands to be acquired for farm stations in the Maritime Provinces, the Prairie Provinces and British Columbia. The Fertilizers Act was amended by c. 27, with regard to labelling, guaranteed analysis, percentages of different ingredients required and penalties for offences. C. 33 amends the Live Stock and Live Stock Products Act by providing for a voluntary system of grading beef for domestic consumption. The Seeds Act was amended by c. 47, regarding seed inspection certificates, regulations to be observed in offering seeds for sale, inspection and grading, importation of seeds, etc.

**Commerce.**—By c. 15, the operation of the Copper Bounties Act of 1923 was extended so as to provide for the continuance of a bounty on the production of copper bars or rods, at the rate of  $\frac{3}{4}$  c. per lb., from July 1, 1928, to June 30, 1931. The Czechoslovak Convention Act (c. 18) approved the convention of Mar. 15,