

CHAPTER XXX.—THE ANNUAL REGISTER, 1931.

Section 1.—Dominion Legislation, 1931.

Finance and Taxation.—Five Appropriation Acts were passed during the session, *viz.*, cc. 1, 2, 3, 14 and 61, all applying to the fiscal year ended Mar. 31, 1931. C. 1 granted \$6,148,655.29 and \$13,694,008.93 for defraying the general charges and expenses of the Public Service in accordance with the accompanying Schedules A and B. C. 2 granted the sum of \$40,199,447.43, being one-sixth of the amount of each of the several items to be voted as set forth in the Estimates, and a further \$1,887,664.67, being one-sixth of the amount of each of several items set forth in the Schedule to the Act. By c. 3, a further sum of \$20,099,723.71 was granted to cover one-twelfth of the amount of each of the several items as set forth in the Estimates, and additional sums of \$1,154,091.25 and \$943,832.33 to cover respectively one-fourth and one-twelfth of the amount of each of the several items set forth in Schedules A and B of this Act.

C. 14 granted \$20,099,723.71 to cover a further one-twelfth of the items as set forth in the Estimates, and \$943,832.33, being one-twelfth of the items set forth in the appended Schedule.

The Appropriation Act, No. 5, 1931 (c. 61) provided for \$159,643,698.47 to cover five-twelfths of votes Nos. 80, 232, 233, 280 and 284, and two-thirds of the amount of each of several items set out in Schedule A, appended; \$7,550,658.67, being two-thirds of the amount of each of the items enumerated in Schedule B; and \$13,907,634.14 as set forth in Schedule C. C. 61 also granted power to raise a loan of \$150,000,000 for public works and general purposes, and required that a detailed account of the sums expended should be laid before the House of Commons during the first fifteen days of the next Session of Parliament.

Part I of the Consolidated Revenue and Audit Act, 1931 (c. 27 of the Statutes) provided that all public monies should be paid to the credit of the Receiver-General, in such manner as the Minister of Finance directs, and laid down certain requirements for persons charged with the receipt of public monies; Part II set forth the powers of the Governor in Council regarding the public debt and the raising of authorized loans; Part III referred to the disbursement of public monies; Part IV defined what the Public Accounts shall show, the period they shall cover and manner of presentation to the House of Commons; Parts V and VI referred to the Auditor General, his tenure of office, appointment and salary, and powers; Part VII dealt with the civil liability of officers and persons who refused or neglected to transmit accounts, statements or returns, and how such officers or persons should be proceeded against; Part VIII dealt with penalties to be imposed for offences under the Act; and Part IX provided for the making of such Regulations as would ensure the carrying out of the provisions of the Act and for the fixing of the date of commencement by the Governor in Council but not later than April 1, 1932.

The Income War Tax Act was amended by c. 35 by increasing the rate of tax applicable to corporations and joint stock companies on the amount in excess of \$2,000 from 8 to 10 p.c. as from the commencement of the 1930 taxation period. It was also provided that interest would not be charged for non-payment of the increase before December 1931, but thereafter with interest and penalties laid down in this and former legislation.