

provisions for the making of returns by corporations. By c. 44 a special income tax of 10 p.c. was imposed on the salaries of the judiciary and commissioned officers of military, naval and air forces and of the R.C.M.P. for the fiscal year ended 1933.

Part III of the Special War Revenue Act, dealing with insurance premiums other than life and marine, is amended by c. 54 of the Statutes of 1932, as regards the tax imposed on net premiums received by certain insurance companies, the definition of premiums so regarded and the returns to be made by the insurance companies. Part IV, regarding a tax on cable, telegraph and telephone messages, and Part V, legislating for a tax on pullman seats, berths and other sleeping accommodation, are inserted in the Act after Part III.

Agriculture.—By c. 19, the Destructive Insect and Pest Act was amended to permit the Governor in Council to make Regulations to prevent the introduction or admission into Canada, or the spreading therein or shipment beyond her borders, of any insect, pest or disease destructive to vegetation. Health certificates may be granted, after inspection, for vegetable or other matter before export to any foreign country or for domestic use.

An Act respecting the incorporation of live-stock record associations—the Live-Stock Pedigree Act—is the subject of c. 49. This Chapter sets out the conditions to which applicants for the incorporation of such associations must conform, the corporate organization of these bodies, the certification of pure-bred live stock, the keeping of proper records and the penalties for false statements, etc.

Civil Service.—The Civil Service Act was amended by cc. 40 and 52. The amendments of c. 40 cover: rates of compensation on promotion, the deputy ministers' power to grant increases, the period of residence required of candidates at examinations, vacation leave, the payment of a gratuity in lieu of retiring leave, etc. A new section is added removing from the provisions of the Act post-masters of offices of which the annual revenue does not exceed \$3,000. The retirement from office of the then Civil Service Commissioners was provided for, and the subsection dealing with tenure of office of Commissioners was revised. By c. 52—the Salary Deduction Act—provision was made for the deduction of 10 p.c. from the compensation received by members of the public service of Canada for the fiscal year ending Mar. 31, 1933; the basis of superannuation benefits, however, was not to be changed.

Fisheries.—The Fish Inspection Act was amended by c. 31 as regards the kinds of domestic fish to which it applies, and the inspection of containers used for packing and marketing such fish and fish imported into Canada.

An amendment and consolidation of the Fisheries Act was carried out under c. 42. The new Act, known as the Fisheries Act, 1932, co-ordinates former legislation dealing with: fishery leases and licences; the regulation of whale fishing, seal fishing, salmon fishing, lobster fisheries, the possession of fish, construction of fishways, powers of fishery officers, protection of fishermen, penalties, etc.

Insurance, Loan and Trust Companies.—C. 45 is an Act respecting the Department of Insurance necessitated by the decisions of the Privy Council *re* the respective jurisdiction of the Dominion and the provinces in the matter of insurance. This Department is thereby officially re-constituted under the Minister of Finance and its duties defined. The deputy head is to be known as the Superintendent of Insurance and is appointed by the Governor in Council. Neither the Superintendent nor any officer of the Department is to be interested, directly or indirectly, in any insurance company coming under the jurisdiction of the Department. (See also p. 925).