

manufacture or production of any goods exported. The penalty for refusing to pay tax imposed by Parts IV to XIII is made additional to any other penalty prescribed by the Act. The penalty for contravening any requirements of Parts IV to XIII or any regulations of the Minister is limited to contraventions for which no other penalty is provided. The authority of an "officer" to make inquiries extends to the whole Act. A person collecting money on behalf of the Crown, who collects in excess of the required sums, is to pay that excess to the Crown and is liable to a penalty of \$500. Prosecutions under the Act are to be commenced within three years from the time the cause of suit arose. A new Part (XV) is added to the Act, imposing a tax on gold producers. (See p. 395.) The remaining amendments are changes in the Schedules to the Special War Revenue Act.

C. 52 is an Act to amend and consolidate the Excise Act. The amendments make four important changes. First, the existing duty on malt is increased. This is done in conjunction with the repeal of the gallonage tax on beer imposed by the Special War Revenue Act, the effect being to lower the tax on beer. Second, the cost of home-brewed beer is similarly lowered by making the tax imposed on malt syrup a duty of excise while at the same time repealing the tax imposed on malt syrup by the Special War Revenue Act. Third, a Schedule of excise duties is appended for purposes of reference. Fourth, whenever any vehicle is seized or forfeited, anyone claiming an interest in same may within thirty days after seizure apply to any Judge of a Superior Court or the Exchequer Court for an order declaring his interest. This expedites the procedure and reduces the expense of obtaining redress.

**Agriculture.**—The Natural Products Marketing Act, c. 57 of the Statutes, sets up a Dominion Marketing Board, the members of which are to be appointed by, and to hold office during the pleasure of, the Governor in Council. The Board is given power over the marketing of those natural products which may be regulated under the Act, and also the power to prohibit marketing. It may exempt a person from its order, conduct a pool to equalize returns, give compensation for loss, assist by means of grants, provide for licence, require information, and co-operate with a provincial board. Upon the petition of a representative number of persons engaged in the production of a commodity, a local board may be created to regulate the said commodity under the supervision of the Board. The scheme will only be adopted if the principal market for the product is outside the province of production or if some part of the product may be exported. The procedure of adopting or revoking schemes under the Act is laid down. The Minister may authorize investigations into cost of production, wages, etc., in relation to production, etc., of natural products. Persons receiving a spread, detrimental to the interests of the public, or which is excessive, are liable to a fine not exceeding \$5,000 or two years imprisonment, or if a corporation to a fine not exceeding \$10,000. Whenever an investigating committee is satisfied that an offence has been committed, it is to remit evidence to Attorney General of the province within which the offence was committed. If such Attorney General does not take action within three months, the Attorney General of Canada may do so. The last section of the Act provides that if it is found that any provision of the Act is *ultra vires* that none of the other provisions of the Act are therefore to be inoperative or *ultra vires*.

C. 12 amends the Dairy Industry Act. The definitions are extended to include "dairy produce" and "dairy product" and the definition of "fats" is amended to include mineral fats as well as animal and vegetable fats. The Governor in Council is given the right to make regulations for the prescribing of standards for dairy products. A new subsection is added to s. 6, which makes it illegal to manu-