

The schedule of excise taxes to be imposed on change of ownership, whether by sale or otherwise, of bonds (except Dominion of Canada bonds) and shares, when purchaser resides in Canada, is laid down, and the Minister of National Revenue may affix a value where current market value is not established. The manner in which the tax is to be paid and recorded is also described and penalties are set for failure to comply with the legislation. Important changes in excise taxes on automobiles are outlined in Schedule I. A flat-rate tax of 5 p.c. on automobiles valued at \$650 is imposed in place of the 5 p.c. and 10 p.c. rates, with exemptions to Canadian manufacturers based on price and cost of production, formerly prevailing. In no case must the tax per automobile exceed \$250. Under s. 86 of c. 45, the sales tax is increased from 6 p.c. to 8 p.c. With a view to simplifying administration, certain materials consumed in the process of manufacture are rendered exempt.

Schedules II, III, and V of the original legislation, as subsequently amended, are repealed and Schedules II, III, and IV of this chapter are substituted, respectively, for each.

Agriculture.—Dominion guarantee of bank loans made under the Seed Grain Act, 1936, and the Local Improvement Districts Act, 1936, of Saskatchewan, are provided for by c. 9. The total loans guaranteed are not to exceed \$4,000,000, and the primary liability is on the province and such Dominion guarantee as is given is separate and successive thereto.

C. 12 authorizes and provides for the payment of a sum not exceeding \$6,600,000 to the Wheat Board for distribution to wheat producers of Manitoba, Saskatchewan, and Alberta in respect to deliveries of the 1930 crop to the Canadian Co-operative Wheat Producers Limited. The basis of payment is laid down in Schedules A and B appended to the legislation. Payments of credit balances in respect to barley, flax, and rye delivered in the crop year 1930-31 are also provided for as well as the discharge of claims against the Board when payment has been made.

C. 32 amends the Dairy Industry Act in details regarding the character and weight of butter and cheese manufactured or imported for sale.

Civil Service.—C. 8 is cited as the Salary Deduction (Continuance) Act, 1936, and continues the legislation outlined in c. 26, 1935 (see p. 1112 of the 1936 Year Book) for another year.

A new Department of the Civil Service, known as the Department of Mines and Resources, is provided for by c. 33, and the organization of the Department may be provided for by Order in Council and the positions filled by previous employees of the Department of the Interior, the Department of Immigration and Colonization, the Department of Mines, and the Department of Indian Affairs. The Department of the Interior Act and the Department of Immigration and Colonization Act are repealed and also stated sections of the Geology and Mines Act and of the Indian Act, which conflict with the organization as a separate Department of the Department of Mines and Resources.

The organization of a new Department of Transport is provided for under c. 34, by amending the Department of Railways and Canals Act (c. 171, R.S.C. 1927) by substituting the word "Transport" for the words "Railways and Canals" in the earlier legislation, and repealing the Department of Marine Act. In addition to Railways and Canals and Marine, the control and supervision of the Civil Aviation Branch of the Department of National Defence is transferred to the Minister of Transport, and control of Civil Aviation boards is to be vested in the Department of Transport. The organization of the Department may be provided for by Order