

repealed and new provisions are made under s. 10 of the Statutes for regulating this traffic. S. 8 revises the conditions under which drawbacks may be allowed.

C. 25 amends the Customs Tariff (c. 44, R.S.C. 1927, with later amendments) by the addition of subsections governing the rate of exchange on appreciated currency in computing value for duty of imported goods, and the application of special or dumping duties when such a rate of exchange has been fixed.

The Customs Tariff is also amended by c. 26, which states that the Governor in Council may, in certain cases, order that certain duties and taxes shall be disregarded in estimating market value of goods imported. By ss. 2 and 3 of this chapter, Schedules A and B of the said Act are amended by striking out certain items and substituting Schedules A and B of this legislation.

C. 27 amends the Department of National Revenue Act (c. 137, R.S.C. 1927), by repealing the subsection providing gratuity in lieu of leave on retirement.

A number of amendments are made to the Excise Act, 1934 (c. 52, 1934) by c. 29. The definition of 'officer' is extended to include every person employed for the purpose of the administration or enforcement of this Act, including any member of the R.C.M.P. To s. 43 of the Act, which deals with the ascertaining and paying of duties, is added a subsection dealing with duties imposed on goods bonded in warehouse which have been found to be deficient in quantity, to the effect that certain spirits, under such circumstances, may be subject to an abatement. The subsections providing that priority be given to court proceedings under the Excise Act and that penalties under the Act may be levied by sale of the goods and chattels of the offender are removed from s. 118. A number of other amendments are made to the legislation dealing with distilleries, mainly with respect to penalties for distilling without licences, changes in licence fees or duties, and permits to remove spirits for export. S. 16 amends Part VII of the original Act by specifically defining 'wood alcohol'. The section, also under this Part, relating to the penalties for violation of the provisions of this Act is repealed and a new section substituted as s. 319A.

C. 41 amends the Special War Revenue Act (c. 179, R.S.C. 1927). Under this amendment the term 'partly manufactured goods' is limited to goods which are to be incorporated into and form a constituent or component part of an article. The tax on dressed or dyed furs is raised from 6 to 8 p.c. Schedule III of the Act is amended mainly by the broadening of the definition of 'fire brick' and the addition of photographs, paintings, drawings, etc.; raw and salted hides; and materials used as ingredients in canned fish. Spinal braces and articles for the use of the blind are added to "Goods Enumerated in Customs Tariff Items".

Agriculture.—By c. 8, which amends the Dairy Industry Act, Cheddar cheese is exempted from the regulations relating to the weight of packaged cheese. Other amendments under this legislation are of a minor nature.

According to the amendment to the Prairie Farm Rehabilitation Act (c. 23, 1935), enacted by c. 14, the Governor in Council may establish one or more Advisory Committees to take over the duties, with the addition of the development and promotion of land utilization and land settlement, of the former Prairie Farm Rehabilitation Advisory Committee. The stipulations regarding the membership of that Committee do not apply to the new Committees, but the chairman of each is to be appointed by the Minister. The Act authorizes the necessary expenditure for the fiscal years 1938-39 to 1939-40.