

## CHAPTER XXX.—THE ANNUAL REGISTER, 1938-39.

### Section I.—Dominion Legislation, 1938.

Legislation of the Third Session, Eighteenth Parliament,  
Jan. 27, 1938, to July 1, 1938.

**Finance and Taxation.**—Four Appropriation Acts were passed during the session, *viz.*, cc. 1, 2, 18, and 54; c. 2 applied to the fiscal year ended Mar. 31, 1938, and cc. 1, 18, and 54 to the fiscal year ended Mar. 31, 1939. C. 1, the Appropriation Act, No. 1, 1938, granted a sum not exceeding \$39,057,624·49 towards defraying the several charges and expenses of the public service, being one-sixth of the amount of each of the several items to be voted, set forth in the Main Estimates. C. 2, the Appropriation Act, No. 2, 1938, granted a sum not exceeding \$36,717,668·24 towards defraying the several charges and expenses of the public service, set forth in the Schedule to this Act. By c. 18, the Appropriation Act, No. 3, 1938, were granted: \$39,057,624·49 towards defraying the several charges and expenses of the public service, being one-sixth of the amount of each of the several items to be voted, set forth in the Main Estimates; \$17,751,572·68 towards defraying the several charges and expenses of the public service, being one-sixth of the amount of each of the several items to be voted, set forth in the Supplementary Estimates. By c. 54, the Appropriation Act, No. 4, 1938, were granted: \$156,230,497·94 towards defraying the several charges and expenses of the public service, being two-thirds of the amount of each of the items to be voted, set forth in Schedule A to this Act; \$88,757,863·42 towards defraying the several charges and expenses to the public service, being five-sixths of the amount of each of the several items to be voted, set forth in Schedule B to this Act. Under s. 4 of this chapter, the Governor in Council is empowered to raise a loan not in excess of \$200,000,000 for public works and general purposes, the principal and interest being chargeable to the Consolidated Revenue Fund. All borrowing powers outstanding under Appropriation Act, No. 3, 1937 (c. 45, 1937), expire on the coming into force of this legislation.

By c. 33, the Municipal Improvements Assistance Act, the Minister of Finance may, with the approval of the Governor in Council subject to the provisions of this Act, enter into an agreement with any municipality to make a loan or loans, under certain conditions laid down in s. 3 and on security, for the purpose of meeting the whole or part of the cost of constructing, or making extensions or improvements to, or renewals of any self-liquidating municipal project. The aggregate principal amount of such loans shall not exceed \$30,000,000 and the aggregate amount loaned to any one municipality shall not exceed that proportion of \$30,000,000 which the population of the municipality bears to the total population of Canada. Interest on such loans shall be charged at 2 p.c. per annum and principal shall be amortized by semi-annual payments over a period which shall not be longer than the useful life of the project.

**National Revenue.**—Under c. 29, which amends the Excise Act (c. 52 of the Statutes of 1934) legislation dealing with licences to carry on the trade or business of rectifying spirits, to import, make, or sell apparatus for the manufacture of spirits, and to import, manufacture, possess, or use chemical stills, is amended in several respects, the chief of which follow. The sections under Part II of the original legislation dealing with licences to rectifiers and to importers of apparatus are