

## Section 4.—Dominion Legislation, 1940

## Legislation of the First Session of the Nineteenth Parliament, May 16, 1940, to Nov. 5, 1940

NOTE.—This classified list of Dominion Legislation has been summarized from the Statutes. Naturally, in summarizing material of this kind it is not always easy to convey the full implication of the legislation. The reader who is interested in any specific Act is therefore referred to the Statutes themselves. Adequate references are given in this summary.

Chapter and Date of Assent	Synopsis
<b>Finance and Taxation.—</b>	
2 May 29	<i>The Appropriation Act, No. 1, 1940</i> grants payment of \$41,455,066.47 out of the Consolidated Fund for public service expenses for the fiscal year ended Mar. 31, 1941, also additional amounts of \$2,318,846.13, \$507,316.67, and \$5,543,071.67 for certain items.
3 May 29	<i>The War Appropriation Act, 1940</i> , authorizes the appropriation, out of the Consolidated Revenue Fund, of a sum not exceeding \$700,000,000 for expenses incurred in connection with the security, defence and welfare of Canada; the conduct of naval, military and air operations in and beyond Canada; promoting the continuance of trade, industry and business communications. Authority is also given for the raising, by the issue and sale of securities of Canada, of a sum not exceeding \$700,000,000 for the above purposes.
11 June 21	<i>The Loan Act, 1940</i> , authorizes the raising of a loan, by the issue and sale of securities of Canada, of an amount not to exceed \$750,000,000 for redemption of loans and the public service generally.
30 Aug. 7	<i>An Act to amend An Act respecting debts due to the Crown (c. 18, 1932)</i> authorizes the Minister of Finance to deduct from any moneys payable to any officer, servant or employee of His Majesty in Canada the amount of any indebtedness of such person in respect of certain provincial taxes.
32 Aug. 7	<i>The Excess Profits Tax Act, 1940</i> , imposes on every person residing in Canada or who is carrying on business in Canada a tax upon annual profits or upon annual excess profits. Certain deductions and exemptions are allowable. <i>The Excess Profits Act (c. 4, 1939)</i> is repealed.
34 Aug. 7	<i>An Act to amend the Income War Tax Act (c. 97, R.S.C. 1927 and amendments)</i> . The most important changes made by this legislation are the raising of the rates of income tax applicable to all individuals and the imposition of a national defence tax to be deducted by employers from the earnings of persons receiving \$600 or more a year in the case of single persons and \$1,200 or more a year in the case of married persons. Other changes respecting the payment of income tax by both individuals and corporations are also made.
40 Aug. 7	<i>An Act to amend the Salaries Act (c. 182, R.S.C. 1927 and amendments)</i> fixes the salary of the Minister of National War Services at \$10,000.
46 Aug. 7	<i>The Appropriation Act, No. 2, 1940</i> , grants payment of \$20,727,533.23 out of the Consolidated Revenue Fund for public service expenses for the fiscal year ended Mar. 31, 1941.
47 Aug. 7	<i>The Appropriation Act, No. 3, 1940</i> grants payment of the amounts of \$178,176,682.65 and \$3,197,488.00 out of the Consolidated Revenue Fund for public service expenses for the fiscal year ended Mar. 31, 1941. This Act also authorizes the raising of a loan of \$200,000,000 for public works and general purposes.
	<i>National Revenue</i>
10 June 21	<i>An Act to amend the National Revenue Act (c. 137, R.S.C. 1927 and amendments)</i> . By this legislation authorization for the appointment and transfer of certain officers of the Department of National Revenue by the Minister of that Department is repealed. All persons serving in Departments of the Government of Canada are validly appointed to the Civil Service and are subject in all respects to the <i>Civil Service Act</i> .
29 Aug. 7	<i>An Act to amend the Customs Tariff (c. 44, R.S.C. 1927 and amendments)</i> . By this Act certain changes are made in Schedules A and B to the Customs Tariff.
33 Aug. 7	<i>An Act to amend the Excise Act, 1934 (c. 52, 1934)</i> makes changes respecting duties of excise on manufactured and raw leaf tobacco and on malt syrup.
41 Aug. 7	<i>An Act to amend the Special War Revenue Act (c. 179, R.S.C. 1927 and amendments)</i> . This Act makes revisions in the excise tax regulations mainly in relation to matches, cigarette papers and tubes, cigars, automobiles, tires and tubes, furs, etc. A war exchange tax of 10 p.c. is imposed on the value for duty of all goods (with certain exceptions) imported into Canada.