

Section 4.—Dominion Legislation, 1940-42

Legislation of the Second Session of the Nineteenth Parliament, Nov. 7, 1940 to Jan. 21, 1942

NOTE.—This classified list of Dominion Legislation has been compiled 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
Finance and Taxation.—	
1 Dec. 6	<i>An Act to Amend the Special War Revenue Act</i> (c. 179, R.S.C. 1927 and amendments) repeals Schedule I of the original Act and amendments, and enacts a new Schedule raising the rates of excise war taxes on automobiles, toilet articles and cosmetics, cameras, radios, electric light fixtures and household electrical appliances. (See also below, c. 27.)
2 Dec. 6	<i>The War Exchange Conservation Act, 1940</i> restricts the importation into Canada of a long list of non-essential goods, and at the same time provides means for the increasing of exports through Government assistance. The Act provides a measure of financial assistance to the United Kingdom by drastically reducing tariffs on specified British goods.
3 Apr. 4	<i>The Appropriation Act, No. 1, 1941</i> grants an interim payment of \$37,725,207.65 out of the Consolidated Revenue Fund for public service expenses for the fiscal year ending Mar. 31, 1942, being one-sixth of the amount of the main estimates.
4 Apr. 4	<i>The Appropriation Act, No. 2, 1941</i> grants payment of \$78,744,584.32 out of the Consolidated Revenue Fund for public service expenses based on further supplementary estimates for the fiscal year ending Mar. 31, 1941.
10 Apr. 4	<i>The Supplementary 1940 War Appropriation Act</i> provides for payment of \$135,000,000 out of the Consolidated Revenue Fund beyond the ordinary grants of Parliament, and the initial grant of \$700,000,000 provided by the War Appropriation Act, 1940, (c. 10, 1940) to cover expenses in the fiscal year 1941.
11 Apr. 4	<i>The War Appropriation Act, 1941</i> authorizes the appropriation, out of the Consolidated Revenue Fund, of a sum not exceeding \$1,300,000,000 for expenses incurred during the fiscal year 1942 in connection with the security, defence and welfare of Canada, the conduct of naval, military and air operations in or beyond Canada; promoting; the continuance of trade, industry and business communications; and the carrying out of any measure deemed necessary in consequence of the existence of a state of war. Authority is also given for the raising, by the issue and sale of securities of Canada, of a sum not exceeding \$1,300,000,000 as may be required for the purposes of the Act.
13 June 14	<i>An Act to Amend the Customs Tariff</i> (c. 44 R.S.C. 1927 and amendments). By this Act certain changes are made in Schedule A to the Customs Tariff, reducing duties on certain goods not made in Canada.
14 June 14	<i>The Dominion Succession Duty Act</i> authorizes the levying of duties in respect of successions. The Act sets forth the dispositions deemed to be included in a succession, exemptions and allowances, charging provisions, payment and rates of duties, appeals, etc.
15 June 14	<i>An Act to Amend the Excess Profits Tax Act, 1940</i> (c. 32, 1940). This Act makes certain revisions in the interpretation and levying of taxes on excess profits as set forth in the Excess Profits Tax Act, 1940.
16 June 14	<i>An Act to Amend the Excise Act, 1934</i> (c. 52, 1934, and amendments) makes changes in respect to penalties under the Act and sets forth new provisions concerning the licensing of tobacco packers. Further amendments in the excise tax on beer, malt and malt syrup are put into force.
18 June 14	<i>An Act to Amend the Income War Tax Act</i> (c. 97, R.S.C. 1927 and amendments) increases the rates of taxation on individual incomes and gifts and on those payable under the special tax on dividends, etc., and under the National Defence Tax.
27 June 14	<i>An Act to Amend the Special War Revenue Act</i> (c. 179, R.S.C. 1927 and amendments). A tax on horse race bets is imposed, and also a tax on certain transportation tickets, seats, berths, etc., and admission tickets to certain places of amusement. Upward revisions are made in the excise taxes on such goods as cigarette paper tubes, wines, playing cards, as well as automobiles, toilet articles, cameras, radios, electrical appliances, etc.