

Legislation of the Fourth Session of the Nineteenth Parliament, Jan. 27,
1943 to July 24, 1943—continued

Chapter and Date of Assent	Synopsis
Finance and Taxation—concl.	
9 Apr. 21	<i>An Act to Amend the Excise Act (c. 52, 1934 and amendments).</i> Among the revisions set forth in this Act are those concerning the handling of spirits and manufactured tobacco. The excise duties are raised on spirits and Canadian brandy.
11 Apr. 21	<i>An Act to Amend the Special War Revenue Act (c. 179, R.S.C. 1927 and amendments)</i> increases to two cents the stamp tax on letters and post cards, except on those addressed to members of the Armed Forces overseas, on which the stamp tax is one cent. The excise taxes on cigarette papers and tubes and on places of amusement are increased and those on cigarettes and manufactured tobacco removed. Other amendments mainly in connection with deductions, refunds and drawbacks are made.
13 May 20	<i>An Act to Amend the Excess Profits Tax Act, 1940 (c. 32, 1940 and amendments).</i> The Act makes certain revisions re the rate of tax on profits of oil and gas royalty companies, the ascertaining of standard profits of certain controlled companies, the instalment payment of the tax, etc.
14 May 20	<i>An Act to Amend the Income War Tax Act (c. 97 R.S.C. 1927 and amendments).</i> The Act makes numerous amendments in regard to procedure, the most important dealing with service pay and allowances received by members of the Armed Forces on active service; exemption of, or reduction of taxation on moneys expended in the drilling of dry oil wells or in prospecting for certain minerals; and the waiving of half the tax due on 1942 incomes.
15 May 20	<i>The Appropriation Act, No. 4, 1943</i> grants payment, out of the Consolidated Revenue Fund, of \$40,307,998-90 for expenses of the public service for the fiscal year 1943-44, being one-sixth of the amount of the main estimates (less item 116).
16 May 20	<i>The War Appropriation Act, No. 2, 1943</i> authorizes the payment, out of the Consolidated Revenue Fund, of a sum not exceeding \$648,333,333-33 for expenses incurred during the fiscal year 1943, being one-sixth of the amount of \$3,890,000,000 granted to His Majesty in connection with the security, defence and welfare of Canada.
17 May 20	<i>The War Appropriation (United Nations Mutual Aid) Act, 1943</i> authorizes the establishment of a Canadian Mutual Aid Board for the purpose of making war supplies available to the United Nations to be used in the joint and effective prosecution of the War. The sum of \$1,000,000,000 is provided out of Consolidated Fund Account for expenditures incurred under the Act and authority is given for the raising of an additional \$1,000,000,000 for the purposes of the Act.
21 July 24	<i>The Canada-United States of America Tax Convention Act, 1943</i> confirms a Convention and Protocol between the Governments of Canada and the United States regarding the avoidance of double taxation and the prevention of fiscal evasion in the case of income taxes.
24 July 24	<i>An Act to Amend the Department of National Revenue Act (c. 137, R.S.C. 1927 and amendments)</i> authorizes the appointment of a Deputy Minister of National Revenue for Taxation, which position shall carry the duties of the former Commissioner of Income Tax and Commissioner of Succession Duties; also a Deputy Minister of Customs and Excise in place of the Commissioner of Customs and the Commissioner of Excise.
32 July 24	<i>The War Appropriation Act, No. 3, 1943</i> grants payment of \$3,890,000,000, out of the Consolidated Revenue Fund, less the amounts provided for in cc. 5 and 16, towards defraying expenses incurred during the fiscal year 1943-44 in connection with national defence and security. Authority is also given for the raising, by the issue and sale of securities of Canada, of a sum not exceeding \$3,890,000,000, as may be required for the purposes of the Act.
33 July 24	<i>The Appropriation Act, No. 5, 1943</i> grants payment, out of the Consolidated Revenue Fund, of \$161,231,995-62 and \$43,633,933-82 less the amounts already authorized under cc. 3, 6 and 15 for public service expenses for the fiscal year 1943-44. Authority is also given for raising, by the issue and sale of securities of Canada, a sum not exceeding \$200,000,000 for public works and general purposes.
Agriculture—	
12 Apr. 21	<i>An Act to Amend the Wheat Acreage Reduction Act, 1942 (c. 10, 1942-43)</i> provides for the computation of basic acreages on lands not operated in 1940 and makes certain revisions regarding payments on acreage reductions.
26 July 24	<i>The Farmers' Creditors Arrangement Act, 1943.</i> The Farmers' Creditors Arrangement Act, 1934 (c. 53) and amendments thereto are repealed and new legislation enacted for the purposes of providing means whereby compromises or rearrangements may be effected between insolvent farmers and their creditors.