

Legislation of the Second Session of the Twentieth Parliament, Mar. 14,
1946 to Aug. 31, 1946—continued

Chapter and Date of Assent	Synopsis
Finance and Taxation—concl. 3 May 28	<i>The Appropriation Act, No. 3, 1946</i> grants payment out of the Consolidated Revenue Fund of \$136,598,972.86 for defraying expenses of the public service during the fiscal year 1946-47, being one-twelfth of the items contained in the main estimates together with additional sums of \$2,327,018.33 being one-twelfth of the amount set forth in Schedule A and \$64,911,397.66, being one-sixth of the amount set forth in Schedule B to the Act.
12 May 28	<i>The United Kingdom Financial Agreement Act, 1946.</i> By this Act the Government of Canada extends to the Government of the United Kingdom a credit of \$1,250,000,000 which may be drawn upon any time prior to Dec. 31, 1951. The purpose of this credit is to facilitate purchases by the United Kingdom of goods and services in Canada, to assist the United Kingdom to meet post-war deficits and to maintain adequate reserves to assume the obligations of multilateral trade. The indebtedness of the United Kingdom to Canada with respect to the British Commonwealth Air Training Plan is cancelled.
14 June 27	<i>The Appropriation Act, No. 4, 1946</i> authorizes the payment, out of the Consolidated Revenue Fund, of \$136,598,972.86 for defraying expenses of the public service for the fiscal year 1946-47, being one-twelfth of the amount of the main estimates.
18 July 26	<i>The Appropriation Act, No. 5, 1946</i> grants payment of \$136,598,972.86, out of the Consolidated Revenue Fund, for defraying expenses of the public service for the fiscal year 1946-47, being one-twelfth of the amount of the main estimates.
38 Aug. 31	<i>The Canada-United Kingdom Income Tax Agreement Act, 1946</i> approves an agreement between Canada and the United Kingdom for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
39 Aug. 31	<i>The Canada-United Kingdom Succession Duty Agreement Act, 1946</i> approves an agreement between Canada and the United Kingdom for the avoidance of double taxation and the prevention of fiscal evasion with respect to duties on estates of deceased persons.
45 Aug. 31	<i>An Act to Amend the Customs Tariff</i> (c. 44, R.S.C. 1927 and amendments). This Act makes certain changes in the Schedule A to the Customs Tariff.
46 Aug. 31	<i>An Act to Amend the Dominion Succession Duty Act</i> (c. 14, 1940-41 and amendments) doubles the Dominion rates of succession duty, but the duty paid to any province on the same estate will be allowed as a credit against the Dominion duty up to one-half the Dominion duty.
47 Aug. 31	<i>An Act to Amend the Excess Profits Tax Act, 1940</i> (c. 32, 1940 and amendments). By this amendment, the rate of tax applying on profits in excess of 116½ p.c. of standard profits was decreased from 20 p.c. to 15 p.c. effective Jan. 1, 1947; sale proprietorships and partnerships were exempt entirely from the excess profits tax; and the flat 22 p.c. rate on the profits of corporations or joint stock companies was repealed.
48 Aug. 31	<i>An Act to Amend the Excise Act, 1934</i> (c. 52, 1934 and amendments). The amendments under this Act concern the transfer of goods in bond, regulations <i>re</i> spirits used for certain purposes, and a decrease in the duty on cigars.
53 Aug. 31	<i>The Foreign Exchange Control Act</i> provides for the continuation in peacetime of the Foreign Exchange Control Board.
55 Aug. 31	<i>An Act to Amend the Income War Tax Act</i> (c. 97, R.S.C. 1927 and amendments). These amendments include a complete revision of the personal income tax structure with increased exemption; increase in tax rates on corporation incomes; revision of taxation on co-operatives; and the establishment of income tax appeal boards.
65 Aug. 31	<i>An Act to Amend the Special War Revenue Act</i> (c. 179, R.S.C. 1927 and amendments) increases the tax on premiums received by insurance companies, makes minor amendments to the securities transfer tax, provides for a straight tax of 25 p.c. on cigars and repeals Schedule II of the Act.
Justice— 5 May 28	<i>An Act to Amend the Criminal Code</i> (c. 36, R.S.C. 1927 and amendments). These amendments are concerned with the holding of race meetings.
20 July 26	<i>An Act to Amend the Criminal Code</i> (c. 36, R.S.C. 1927 and amendments) brings Alberta completely under the provisions of the Criminal Code and makes provisions for trial without jury by consent in that province, and for six jurors to be sworn in cases of trial by jury.