

Veterans must have served in a "theatre of actual war", or be in receipt of pension or have received a final payment by agreement in commutation of pension. Widows and orphans of veterans are admitted to the benefits of the Act providing the veteran himself was eligible during his lifetime.

While the amount of any allowance is discretionary with the Board, the maximum permissive income from all sources (including War Veterans' Allowances) for a single veteran is \$610 per annum and \$1,100 for a married veteran or widower with dependent children. The basic allowance under the Act is \$40.41 and \$70.83 per month to single and married veterans, respectively, but the maximum permissive income from all sources remains as outlined above.

Provision has been made for (veterans' care) treatment for recipients of War Veterans' Allowance, other than widows. Provision has been made also for the continuation of an allowance on behalf of a child until the age of 21 years, for educational purposes. Allowances are not payable outside the Dominion of Canada. Old Age Pension and War Veterans' Allowance or Widows' Allowance cannot be paid concurrently.

The basic allowances for widows are:—

- (1) \$485 per annum to a widow without dependent children;
- (2) \$850 per annum to a widow with dependent children.

The basic allowances for orphans are:—

- (1) \$360 per annum for one orphaned child;
- (2) \$648 per annum for two orphaned children;
- (3) \$730 per annum for more than two orphaned children.

The following exemptions from income are allowed:—

- (1) single recipient; income from any source not exceeding \$125 per annum;
- (2) married recipient; income from any source not exceeding \$250 per annum.

In addition, the following exemptions are provided for all groups of recipients where applicable:—

- (1) casual earnings;
- (2) unearned income not exceeding \$25 per annum;
- (3) provincial or municipal relief or Mothers' Allowance paid on behalf of dependent children;
- (4) any gratuity paid or credit grant under the War Service Grants Act, 1944;
- (5) any sum payable under Sect. 26 of the Pension Act;
- (6) any additional allowance paid under the Pension Act on account of any children;
- (7) any pension or grant received by reason of a military decoration;
- (8) any allowance payable under the Family Allowances Act, 1944;
- (9) property in which the recipient resides is not taken into account providing its capital value does not exceed \$4,000.

Since the enactment of the legislation to Mar. 31, 1948, a total of 52,529 awards have been made by the War Veterans' Allowance Board. Of these, 24,172 were discontinued because of death and other reasons, leaving 28,357 recipients representing an annual liability of \$14,169,036.

The financial benefits available to veterans under the Veterans' Land Act will be found in Section 5, Subsection 3, pp. 1156-1158.