

president and four puisne judges who are appointed by the Governor in Council. The president and the puisne judges hold office during good behaviour but may be removed by the Governor General on address of the Senate and House of Commons. They cease to hold office upon attaining the age of 75 years. One of the puisne judges is the Chief Commissioner of the Board of Transport Commissioners. The Court sits at Ottawa and also at any other place in Canada for which sittings may be fixed by the Court. The jurisdiction of the Court extends to cases where claims are made by or against the Crown in right of Canada. Proceedings against the Crown are taken by petition of right pursuant to the Petition of Right Act (R.S.C. 1927, c. 158). Before proceedings can be taken against the Crown a fiat must be obtained from the Governor General.

An appeal lies to the Supreme Court of Canada from any final judgment of the Exchequer Court in which the amount in controversy exceeds \$500; an appeal also lies with leave of the Supreme Court in certain cases where the amount in controversy does not exceed \$500 or where the judgment is not final.

The Exchequer Court also exercises admiralty jurisdiction in Canada. Admiralty jurisdiction was first conferred in 1891 by the Admiralty Act (54-55 Vict., c. 29) and the admiralty jurisdiction is now governed by the Admiralty Act (24-25 Geo. V, c. 31). Under this statute the Exchequer Court is continued as a Court of Admiralty. The president and puisne judges of the Exchequer Court exercise admiralty jurisdiction throughout the whole of Canada. In addition, Canada is divided into various admiralty districts; a district judge in admiralty is appointed for each district. Appeals to the Supreme Court of Canada from judgments of the president or the puisne judges are governed by the general appeal provisions in the Exchequer Court Act. Appeals may be taken from a final judgment of a district judge in admiralty either to the Exchequer Court or directly to the Supreme Court of Canada.

**Miscellaneous Courts.**—*Railway Act.*—The Railway Act (R.S.C. 1927, c. 170) established the Board of Railway Commissioners for Canada as a court of record; by the Transport Act, 1938 (2 Geo. VI, c. 53), the name was changed to the Board of Transport Commissioners for Canada. This court exercises jurisdiction with respect to railway matters. The Governor in Council is given jurisdiction to vary any order of the Board and an appeal lies from the Board to the Supreme Court of Canada upon a question of jurisdiction or a question of law.

*Bankruptcy Act.*—By virtue of para. 21 of Sect. 91 of the British North America Act, Parliament has exclusive legislative jurisdiction in relation to bankruptcy and insolvency. By the Bankruptcy Act (13 Geo. VI, c. 7) the superior courts of the provinces are constituted bankruptcy courts; original jurisdiction is conferred upon the trial courts and appellate jurisdiction is conferred upon the appeal courts of the provinces.

*Farmers' Creditors Arrangement Act.*—Under the Farmers' Creditors Arrangement Act, 1943 (7 and 8 Geo. VI, c. 26), the county or district courts of the provinces are established as courts for the purposes of this Act and the appeal courts of the provinces are given appellate jurisdiction.

*Income Tax Appeal Board.*—By the Income Tax Act (11-12 Geo. VI, c. 52) an Appeal Board is established, consisting of a Chairman and not less than two or more than four members, with jurisdiction over appeals against income tax assessments. A further appeal may be taken to the Exchequer Court.