

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. This was first conferred in 1891 by the Admiralty Act (SC 1891, c. 29) and is now governed by the Admiralty Act (RSC 1952, c. 1). 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 direct to the Supreme Court of Canada.

Miscellaneous Courts.—*Railway Act.*—The Railway Act, 1903 (RSC 1952, c. 234) established the Board of Railway Commissioners for Canada as a court of record; by the Transport Act, 1938 (RSC 1952, c. 271) 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 Sect. 91 (21) of the British North America Act, 1867, Parliament has exclusive legislative jurisdiction in relation to bankruptcy and insolvency. By the Bankruptcy Act (RSC 1952, c. 14) 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.

Income Tax Act and Estate Tax Act.—By the Income Tax Act (RSC 1952, c. 148) the Tax Appeal Board is established consisting of a chairman and not fewer 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. Under the Estate Tax Act (SC 1958, c. 29) the Tax Appeal Board also has jurisdiction to hear appeals from assessments under that Act.

Provincial and Territorial Judiciaries*

Certain provisions of the British North America Act govern to some extent the provincial judiciaries. Under Sect. 92 (14) the legislature of each province exclusively may make laws in relation to the administration of justice in the province including the constitution, maintenance and organization of provincial courts both of civil and of criminal jurisdiction. Sect. 96 provides that the Governor General shall appoint the judges of the superior, district and county courts in each province, except those of the courts of probate in Nova Scotia and New Brunswick. Sect. 100 provides that the salaries, allowances and pensions of judges of the superior, district and county courts (except the courts of probate in Nova Scotia and New Brunswick) are to be fixed and provided by the Parliament of Canada and these are set out in the Judges Act (RSC 1952, c. 159). Under Sect. 99 the judges of the superior courts hold office during good behaviour but are removable by the Governor General on address of the Senate and the House of Commons. The tenure of office of district and county court judges is fixed by the Judges Act as being during good behaviour and their residence within the county or union of counties for which the court is established.

All provinces have minor courts with limited civil and criminal jurisdiction, the judges of which are appointed by provincial authority as, for example, justices of the peace, magistrates and juvenile court judges. Except in Quebec there are county or district courts of each province with limited jurisdiction varying from \$500 to \$2,500

* More detailed information concerning provincial judiciaries is given in the 1954 Year Book, pp. 48-55.