

**Legislation of the Fourth Session of the Twenty-Fourth Parliament,  
Nov. 17, 1960 to July 13, 1961—continued**

| Subject,<br>Chapter and<br>Date of Assent | Synopsis   |
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| <b>Revenue—concluded</b>                  |  |
| 46 July 13                                | <i>An Act to amend the Excise Act</i> implements the Budget Resolution relating to the Excise Act.   |
| 47 July 13                                | <i>An Act to amend the Excise Tax Act</i> implements the Budget Resolution relating to the Excise Tax Act.   |
| 49 July 13                                | <i>An Act to amend the Income Tax Act</i> makes extensive changes to the Act relating mainly to certain deductions allowable in computing income for tax purposes, to deferred profit sharing plans, to reduction of personal and income corporation taxes for the years 1962-66 in accordance with new fiscal arrangements with the provinces, and to exemption from income tax for non-profit corporations promoting or carrying on scientific research in Canada.   |
| <b>Transportation—</b>                    |  |
| 2 Dec. 2                                  | <i>The Railway Operation Continuation Act</i> provides for the continuation of the operation of railways until May 15, 1961, following the failure of collective bargaining between the major railway companies and representatives of their non-operating employees to produce agreement.   |
| 7 Mar. 9                                  | <i>An Act respecting the Construction of a line of railway in the Province of Quebec by the Canadian National Railway Company from a point at or near mile 72 of the Kiask Falls Subdivision in a northwesterly direction to a point in the vicinity of Mattagamit Lake.</i>   |
| 8 Mar. 9                                  | <i>An Act to repeal certain Laws relating to the Signal Station at Halifax</i> , such laws referring to the collection of a tax for a service now no longer provided.  |
| 28 June 8                                 | <i>An Act to amend the Canadian National Railway Act</i> increases the number of members of the Board of Directors of the CNR from seven to twelve.  |
| 29 June 8                                 | <i>An Act to amend the Freight Rates Reduction Act</i> extends for one year the rates applicable under the Freight Rates Reduction Act and increases the authorized expenditure under the Act by \$20,000,000.   |
| 32 June 22                                | <i>An Act to amend the Canada Shipping Act</i> changes the legislation governing the regulation and administration of shipping to keep it in line with continuing developments. The amendment contains revised definitions of home-trade voyage, inland waters and minor waters; corrects an anomaly with regard to the position of companies incorporated under Irish law in the matter of ship registry; adjusts the tonnage floor with regard to the registration of pleasure yachts; extends authority to maintain safety measures in the operation of small pleasure craft; includes extensive changes regarding the requirement for engineering personnel on ships; and gives additional powers to marine search and rescue co-ordinators. |
| 34 June 22                                | <i>An Act to amend the Government Property Traffic Act</i> increases the penalty for violation of the Act and provides for the voluntary payment of fines.   |
| 41 July 13                                | <i>The Canadian National Railways Financing and Guarantee Act, 1961</i> authorizes the provision of moneys to meet certain capital expenditures of the CNR for the period Jan. 1, 1961 to June 30, 1962 and authorizes the guarantee of certain securities to be issued by that company.   |
| 54 July 13                                | <i>An Act to amend the Railway Act</i> applies to rapeseed the rates applicable to flaxseed by virtue of the Crow's Nest Pass Agreement.   |
| <b>Veterans Affairs—</b>                  |  |
| 10 Mar. 9                                 | <i>An Act to amend the Pension Act</i> provides for increased pensions to disabled veterans and their dependants and increases the scale of pensions for death; permits payment of certain supplementary pensions; permits appeals from decisions of the former Board of Pension Commissioners; and brings up to date certain aspects of the legislation in connection with administration.  |
| 39 June 22                                | <i>An Act to amend the War Veterans Allowance Act, 1952</i> increases the monthly rate of allowance payable to recipients, increases the maximum total annual income allowed and includes as recipients certain blind persons.   |