

Under the provisions of the Customs Act and the Excise Tax Act, the Tariff Board acts as a court to hear appeals from rulings of the Department of National Revenue, Customs and Excise Division, in respect of excise taxes, tariff classification, value for duty, and drawback of customs duties. Declarations of the Board on appeals on questions of fact are final and conclusive but the Acts contain provisions for appeal on questions of law to the Exchequer Court of Canada.

Tax Appeal Board.—The Tax Appeal Board (created in 1946 as the Income Tax Appeal Board) now operates under the Income Tax Act (RSC 1952, c. 148 as amended). The Board is declared by Statute to be a court of record and has jurisdiction to hear and determine appeals by taxpayers against their assessment under the Income Tax Act and also appeals under the Estates Tax Act. An appeal lies from the Board to the Exchequer Court of Canada and a further appeal from that court to the Supreme Court of Canada. The Board consists of a chairman and five other members. Its offices are located at Ottawa and it hears appeals at the principal centres throughout Canada approximately twice a year and at the main centres, such as Montreal and Toronto, six times a year. The Board is under the jurisdiction of the Minister of National Revenue but is completely separate and independent of the Department of National Revenue.

Department of Trade and Commerce.—The Department of Trade and Commerce was established by Act of Parliament on June 23, 1887, but did not function until Dec. 5, 1892, when an Order in Council to this effect was passed. Before the formation of the Department, assistance in the development of Canada's external trade was provided by eight Canadian Commercial Agents—five in the West Indies, two in Great Britain and one in France—who served on a part-time basis and were responsible to the Minister of Finance. A Canadian Commercial Agent was appointed at Sydney, Australia, in 1895, as the first full-time salaried agent of the Department.

The framework of the present Trade Commissioner Service emerged during the next decade or so, the Commercial Agents gradually giving place to career Trade Commissioners. There are now 173 Trade Commissioners serving at Headquarters and abroad in 63 posts (including Assistant Trade Commissioners and agricultural, fisheries and timber specialists). Where a Trade Commissioner is a member of a mission maintained by the Department of External Affairs, he holds diplomatic status and is known as a Minister (Commercial), Commercial Counsellor or Commercial Secretary.

The Department provides a wide range of services to Canadian business men through the Agriculture and Fisheries Branch, the Canadian Government Exhibition Commission, the Canadian Government Travel Bureau, the Commodities Branch, the Trade Services Branch, the International Trade Relations Branch, the Trade Commissioner Service, the Trade Fairs and Missions Branch and the Trade Publicity Branch. The Domestic Commerce Service of the Department assists business men through the facilities provided by the Industrial Promotion Branch, the National Design Branch, the Small Business Branch and the Standards Branch. These four Branches are concerned primarily with co-operating with industry in fostering greater industrial activity in Canada.

The following boards, commissions, Crown corporations and agencies report to Parliament through the Minister of Trade and Commerce: the Dominion Bureau of Statistics, the Export Credits Insurance Corporation, the National Design Council, the National Energy Board, the Canadian Wheat Board, the Northern Ontario Pipe Line Crown Corporation, the Northern Transportation Company Limited, Eldorado Aviation Limited and Eldorado Mining and Refining Limited. The National Productivity Council reports through the Ministers of Trade and Commerce and of Labour.

Department of Transport.—The Department was created on Nov. 2, 1936 from the former Departments of Marine and of Railways and Canals, and the Civil Aviation Branch of the Department of National Defence (RSC 1952, c. 79).

The work of the Department consists of two main Services—Marine and Air. Marine Service operations include aids to navigation, nautical and pilotage services, marine agencies, secondary canals, steamship inspection, floating equipment, and direct supervision over 300 public harbours; 11 other harbours come under supervision of the Department but are administered by commissions. Air Services cover the operation of civil aviation, meteorological and telecommunications branches. The latter includes the administration and regulation of radar, radio marine and radio aeronautical aids to navigation and of communication by wire and by government telegraph and telephone.

Other services of the Department are in connection with the Government-owned companies: the Canadian National Railways, Canadian Government Railways, the Prince Edward Island, Newfoundland, and Yarmouth-Bar Harbour ferry services, and Trans-Canada Air Lines.

The Minister of Transport is responsible to Parliament for the following boards, commissions and Crown companies: the Air Transport Board, Board of Transport Commissioners, the Canadian Maritime Commission, the National Harbours Board, the Park Steamship Company Limited, the St. Lawrence Seaway Authority, and the Canadian Overseas Telecommunication Corporation.

Treasury Board.—The Treasury Board was first established by Order in Council PC 3 of July 2, 1867 and was made statutory in 1869. Its powers and duties are now governed by the Financial Administration Act (RSC 1952, c. 116 as amended). Serving as a committee of the Queen's Privy Council for Canada and consisting of the Minister of Finance as Chairman and five other members