

and is the custodian of the Great Seal of Canada and of the Privy Seal of the Governor General. He is responsible for the preparation and tabling of returns in Parliament. He is also the Custodian of Enemy Property.

The Department administers affairs relating to patents of invention, trade marks, industrial designs, timber marking, copyright, companies, boards of trade, the registration of trade unions, public officers, public documents, governmental and parliamentary translations, and the National Museum.

The Secretary of State has certain responsibilities with respect to civilian decorations, precedence and ceremonial. The Committee on the use of Parliament Hill and the National War Memorial falls within his purview. He is the Minister responsible for the Centennial Commission and the office of the Queen's Printer (Publisher) and is the spokesman in Cabinet and Parliament for the Board of Broadcast Governors, the Canada Council, the Canadian Broadcasting Corporation, the Chief Electoral Officer, the Civil Service Commission, the Economic Council of Canada, the National Film Board, the National Gallery, the National Library, the Public Archives and the Representation Commissioner.

**Tariff Board.**—Constituted in 1931 under the Tariff Board Act (SC 1931, c. 55), the Board derives its duties and powers from three statutes: the Tariff Board Act (RSC 1952, c. 261, as amended); the Customs Act (RSC 1952, c. 58, as amended); and the Excise Tax Act (RSC 1952, c. 100, as amended).

Under the Tariff Board Act, the Board makes inquiry into and reports upon any matter in relation to goods that, if brought into Canada, are subject to or exempt from duties of customs or excise taxes. Reports of the Board are tabled in Parliament by the Minister of Finance. It is also the duty of the Board to hold an inquiry under Sect. 14 of the Customs Tariff and to inquire into any other matter in relation to the trade and commerce of Canada that the Governor in Council sees fit to refer to the Board for inquiry and report.

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 Estate 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 Industrial Raw Materials Branch, the Manufactured and Engineering Products Branch, the Office of Trade Relations and Trade Policy, the Trade Services Branch, the Trade Commissioner Service, the Trade Fairs and Missions Branch, the Trade Publicity Branch, the Standards Branch, the Economics Branch and the Grain Division.

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 Energy Board, the Canadian Wheat Board, the Northern Transportation Company Limited, Eldorado Aviation Limited, Eldorado Mining and Refining Limited and the Canadian Corporation for the 1967 World Exhibition.