

federal laws throughout Canada. By agreement with certain provincial governments, it is also responsible for enforcing provincial laws within those provinces and for policing many district municipalities, cities and towns. The Force is controlled and administered by the Minister of Justice.

Department of the Secretary of State.—The Secretary of State and Registrar General of Canada is the official medium of communication with the Throne through the Governor General, 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, the Canadian Centre for the Performing Arts, the National Library and the Public Archives 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 Commission.

Tariff Board.—Constituted in 1931, 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, an assistant chairman and four 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 independent of the Department of National Revenue.

Department of Trade and Commerce.—The Department of Trade and Commerce has been expanding its services annually since becoming functional through an Order in Council dated Dec. 5, 1892, almost five years after establishment was approved by an Act of Parliament of Jan. 23, 1887. Today the Department has 194 Trade Commissioners on its staff serving at headquarters and at 66 posts abroad, a figure which includes Assistant Trade Commissioners and agricultural, fisheries and timber specialists. Career trade commissioners are known as Minister (Commercial), Commercial Counsellor or Commercial Secretary and hold diplomatic status if they are members of a mission maintained by the Department of External Affairs.

The Department comprises three principal services: Trade Policy governs trade relations; External Trade Promotion is responsible for the Canadian Government Travel Bureau, the Canadian Government Exhibition Commission, the Trade Commissioner Service, Trade Publicity and Trade Fairs and Missions; and Commodities and Industries includes the Commodities, Agriculture and Fisheries, and Trade Services branches.

Boards and commissions, Crown corporations and agencies that report to Parliament through the Minister of Trade and Commerce include the Canadian Wheat Board, the Dominion Bureau of Statistics, Eldorado Aviation Ltd., Eldorado Mining and Refining Co. Ltd., the Export Credits Insurance Corporation, the National Energy Board, Northern Transportation Co. Ltd., the Canadian Corporation for the 1967 World Exhibition, and the Canadian Government Participation, 1967 Exhibition.