

Exchequer Court Act (RSC 1952, c. 98). The Court consists of a president and six puisne judges who are appointed by the Governor in Council. The president and the puisne judges hold office during good behaviour but may be removed by the Governor General on address of the Senate and the House of Commons. They cease to hold office upon attaining the age of 75 years. The Court sits at Ottawa and also at any other place in Canada where sittings may be fixed by the Court. The jurisdiction of the Court extends to cases where claims are made by or against the Crown in right of Canada. Proceedings against the Crown are taken by petition of right pursuant to the Petition of Right Act (RSC 1952, c. 210).

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.

*National Defence Act.*—The Court Martial Appeal Court was established in 1959 by an amendment to the National Defence Act (SC 1959, c. 5). The judges of the Court are not fewer than four judges of the Exchequer Court of Canada designated by the Governor in Council and such additional judges of a superior court of criminal jurisdiction as are appointed by the Governor in Council. The Governor in Council designates one of the judges to be president of the Court. The Court hears appeals from courts martial respecting the legality of a finding of guilty on any charge and the legality of a sentence passed by a court martial. An appeal lies from the Court Martial Appeal Court to the Supreme Court of Canada on a question of law only.