

and assigned to the Solicitor General of Canada responsibility for the Royal Canadian Mounted Police, the Canadian Penitentiary Service and the National Parole Board. With this new legislation, the Solicitor General of Canada becomes the Cabinet Minister with primary responsibility in the fields of crime and correction.

**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 consistently expanded its services to the business community since becoming functional in 1892, almost five years after establishment was approved by an Act of Parliament. Today the Department has 202 Trade Commissioners on its staff serving at headquarters in Ottawa and at 66 posts in 46 countries abroad; this figure includes Assistant Trade Commissioners in training as well as agricultural, fisheries, publicity and timber specialists. Trade Commissioners carry such titles 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, and the Trade Publicity and Trade Fairs and Missions Branches; the Commodities and Industries Services incorporates the Agriculture and Fisheries Branch, Industrial Materials Branch, Manufacturing Industries and Engineering Branch, and the Transportation and Trade Services Branch.

Crown corporations and agencies that report to Parliament through the Minister of Trade and Commerce include the Dominion Bureau of Statistics, the Export Credits Insurance Corporation, the Canadian Corporation for the 1967 World Exhibition, the Canadian Government Participation, 1967 Exhibition and the Canadian Wheat Board.

**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, the Canadian Coast Guard, 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 the Telecommunications and Electronics, Civil Aviation, and Meteorological Branches. The work of the Telecommunications and Electronics Branch includes the administration of national and international radio laws, regulations and agreements; it is also responsible for the construction, installation, maintenance and operation of aeronautical, marine and meteorological radio-communication stations and of radio and electronics aids to marine and air navigation.

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