

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.

Provincial and Territorial Judiciaries*

Certain provisions of the British North America Act govern to some extent the provincial judiciaries. Under Sect. 92(14) the legislature of each province exclusively may make laws in relation to the administration of justice in the province including the constitution, maintenance and organization of provincial courts both of civil and of criminal jurisdiction. Sect. 96 provides that the Governor General shall appoint the judges of the superior, district and county courts in each province, except those of the courts of probate in Nova Scotia and New Brunswick. Sect. 100 provides that the salaries, allowances and pensions of judges of the superior, district and county courts (except the courts of probate in Nova Scotia and New Brunswick) are to be fixed and provided by the Parliament of Canada and these are set out in the Judges Act (RSC 1952, c. 159 and amendments). Under Sect. 99, the judges of the superior courts hold office during good behaviour but are removable 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 tenure of office of district and county court judges is fixed by the Judges Act as being during good behaviour and their residence within the area for which the court is established.

All provinces have minor courts with limited civil and criminal jurisdiction, the presiding officers of which are appointed by provincial authority as, for example, justices of the peace, magistrates and juvenile court judges. Except in Quebec, there are county or district courts of each province with limited jurisdiction varying from \$500 to \$2,500 in amount. Each province has a superior court with virtually unlimited jurisdiction variously known as Court of Queen's Bench, Supreme Court, Superior Court, etc. There is also a Court of Appeal in each province.

The Yukon Act and the Northwest Territories Act each provide for a superior court of record in and for the Territory, called the Territorial Court, and consisting of one or more judges appointed by the Governor in Council. The judges of the Territorial Court of the Yukon Territory are ex officio judges of the Territorial Court of the Northwest Territories and vice versa. There is a Court of Appeal in each of the Territories. Police magistrates and justices of the peace have jurisdiction in minor civil and criminal cases.

Section 2.—Provincial and Territorial Governments†

In each of the provinces, The Queen is represented by a Lieutenant-Governor appointed by the Governor General in Council. The Lieutenant-Governor acts on the advice and with the assistance of his Ministry or Executive Council which is responsible to the Legislature and resigns office under circumstances similar to those described on p. 74 concerning the Federal Government.

* More detailed information concerning provincial judiciaries is given in the 1954 Year Book, pp. 48-55; a re-organization of the Supreme Court of Nova Scotia became effective Aug. 1, 1966.

† Except where indicated, the information given in this Section is brought up to June 30, 1967. Any important changes occurring between that date (or the date given) and the time of going to press will be found in an Appendix to this volume.