

By virtue of Section 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 1970, c.B-3) 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.

The Tax Review Board, created in 1949 as the Income Tax Appeal Board and later changed to the Tax Appeal Board, now operates under the Tax Review Board Act 1970 (SC 1970-71, c.11). The Board is a court of record and has jurisdiction to hear appeals by taxpayers against their assessment under the Income Tax Act and also appeals under the Estate Tax Act, the Old Age Security Act and certain sections of the Canada Pension Plan. An appeal lies from the Board to the Federal Court of Canada and a further appeal from that Court to the Supreme Court of Canada.

The Court Martial Appeal Court was established in 1959 by an amendment to the National Defence Act (RSC 1970, c.N-4). The judges of the Court are not fewer than four judges of the Federal 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.

The Immigration Appeal Board was established in 1967 by the Immigration Appeal Board Act (RSC 1970, c.I-3). The Board is a court of record, with broad discretionary powers to permit the temporary or permanent admission of individuals, notwithstanding contrary provisions of the Immigration Act. The establishing Act provides for the operation of the Board and in particular for the legal and administrative processes involved in appeals by individuals against deportation, detention and the refusal of admission of sponsored relatives ordered under the provisions of the Immigration Act or Regulations. An appeal lies to the Federal Court of Canada and to the Supreme Court of Canada on leave.

3.4.2 The provincial judiciary

Certain provisions of the British North America Act govern to some extent the provincial judiciary. Under Section 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 of both civil and criminal jurisdiction. Section 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.

3.4.3 The territorial judiciary

On April 1, 1971, amendments to the Yukon Act were promulgated into force simultaneously with certain ordinances of the Yukon Territory allowing the Yukon territorial government to assume the administration of justice. Ordinances coming into force that day provided for a Territorial (now Supreme) Court, a Magistrate's Court, justices of the peace and a Court of Appeal. The Supreme Court consists of a single judge of superior court rank and the Magistrate's Court. Both are located in Whitehorse, although from time to time Magistrate's Court sittings are held in other communities. There are 32 justices of the peace, appointed by the Commissioner, located at 15 points in the Territory. The Judge of the Supreme Court of the Northwest Territories is ex officio Judge in the Yukon Territory and vice versa. The Court of Appeal consists of the Chief Justices of British Columbia, the Justices of Appeal of British Columbia and the Judge of the Supreme Court of the Northwest Territories.

The court system in the Northwest Territories consists of a superior court called the Supreme Court of the Northwest Territories, presided over by one judge located in Yellowknife. The Court of Appeal of the Territories consists of the Justices of Appeal of Alberta and the Judges of the Yukon Territory and Northwest Territories Supreme Courts. There are also two full-time magistrates appointed by the Commissioner who have jurisdiction similar to provincial judges; a number of justices of the peace, also appointed by the Commissioner, serve in widely scattered settlements in the Territories.