are tabled in Parliament by the minister of finance. It is also the duty of the board to inquire into any other matter in relation to trade and commerce that may be referred to it by the Governor-in-Council.

Under the provisions of the Customs Act, the Excise Tax Act and the Anti-dumping Act, the Tariff Board acts as a court to hear appeals from decisions on customs and excise rulings by the national revenue department in respect of excise taxes, tariff classification, value for duty, drawback of customs duties and determination of normal value or export price in dumping matters. Under the provisions of the Petroleum Administration Act, the Tariff Board acts as a court to hear appeals from decisions by the National Energy Board on any charges payable in the exportation of oil, and decisions by the Petroleum Compensation Board on any charges payable on any petroleum or petroleum product. Declarations of the board on appeals are final and conclusive but the acts contain provisions for appeal on questions of law to the Federal Court and thence to the Supreme Court of Canada.

Tax Review Board. This board, formerly the Tax Appeal Board, was created and operates under the provisions of the Tax Review Board Act (SC 1970-71, c.11). The board has jurisdiction to hear appeals by taxpayers against their assessments, under the Income Tax Act, the Estate Tax Act, the Canada Pension Plan and in other acts of Parliament that specify the right to appeal to the board. It has, for the exercise of its jurisdiction, such powers, rights and privileges as are vested in a superior court of Canada. The board consists of no less than three nor more than seven members and at its full complement includes a chairman, an assistant chairman and five members. Its principal office is at Ottawa; the board sits at such times and places throughout Canada as it considers necessary. The board is under the jurisdiction of the minister of justice but is independent of the justice department.

Teleglobe Canada. Created in 1950 by an act of Parliament (RSC 1970, c.C-11), under the name of the Canadian Overseas Telecommunication Corp., this Crown agency operates all overseas communications to and from Canada — whether by undersea cable or international satellite. By means of international switching-centres in Montreal, Toronto and Vancouver, Teleglobe Canada provides public telephone service to over 200 overseas territories. The corporation also provides public message telegraph service, telex, private wire service, data and video transmissions to many points around the world. Teleglobe Canada is the designated operating entity for Canadian participation in the International Telecommunications Satellite organization (INTELSAT) and International Maritime Satellite (INMARSAT) and represents Canada on the Commonwealth Telecommunications Council. It reports to Parliament through the minister of communications.

Telesat Canada. Telesat Canada was incorporated in 1969 by an act of Parliament (RSC 1970, c.T-4) to establish and operate a domestic satellite telecommunication system. It is a commercial venture whose ownership is shared by Canadian telecommunications carriers and the federal government, with possible public participation. It provides telecommunications services for the transmission of television, radio, telephone, teletype and data communications through a microwave link between earth stations and satellites in orbit. Its annual report is tabled in the House of Commons by the minister of communications.

Textile and Clothing Board. This board was established (SC 1971, c.39) to receive complaints and conduct inquiries about textile and clothing goods imported into Canada under such conditions as to cause or threaten serious injury to Canadian production. After its investigative procedures are completed, the board makes written recommendations to the minister of industry, trade and commerce. The board consists of three members appointed by the Governor-in-Council and maintains its head office in the Ottawa region.

**Transport**, **Department of** (Transport Canada). The department is a corporate structure which includes Crown corporations with varying degrees of autonomy and groups responsible for operations, review, coordination, planning and development, plus central services.

The Canadian air transportation administration provides and operates domestic airway facilities and a national air terminal system. It is responsible for providing and maintaining air traffic control and air navigational services and telecommunications and electronics systems, and for licensing and certification of aviation personnel, commercial operators and aircraft. The administration owns 160 and operates 90 of the 875 licensed land airports in Canada.

The Canadian marine transportation administration co-ordinates activities of the Canadian Coast Guard, the National Harbours Board, the St. Lawrence Seaway Authority and four pilotage authorities. Its operations include management of the St. Lawrence Seaway through the St. Lawrence Seaway Authority; direct supervision of 12 major Canadian harbours and other facilities through the National Harbours Board, with other harbours administered by commissions under the supervision of the department. The Canadian Coast Guard provides marine navigational aids and telecommunications and electronics systems and services, administers regulations related to ship safety, co-ordinates marine pollution countermeasures, and investigates ship casualties. Duties of the fleet include maintaining fixed and floating navigational aids and waterways, ice-breaking and ice escort and marine search and rescue operations.

The Canadian surface transportation administration is responsible for federal involvement in railways, motor vehicle safety, highways, urban transportation and ferries.