

ORDINANCES
OF THE
YUKON TERRITORY

PASSED BY THE
YUKON COUNCIL

IN THE YEAR
1948

J. E. GIBBEN, K. C.,
COMMISSIONER



Printed and Published for the Government of the Yukon Territory Under
Authority of Chapter 75 of the Consolidated Ordinances of 1914.

BY
W. A. WARDROP, King's Printer.

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CHAPTER 1

AN ORDINANCE TO AMEND "THE JUDICATURE ORDINANCE."

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with ^{CO. C. 48.} the advice and consent of the Council of the said Territory, enacts as follows:

1. Section 605 of the "Judicature Ordinance," being ^{Amends S. 605.} Chapter 48 of the Consolidated Ordinances of the Yukon Territory, 1914, is amended by striking out the figures \$100. in the fourth line thereof and substituting therefor the figures \$300.

CHAPTER 2

AN ORDINANCE TO AMEND "THE WORKMEN'S COMPENSATION ORDINANCE."

(Assented to July 23rd, 1948.)

1917, C. 10; The Commissioner of the Yukon Territory, by and with
1947, C. 10. the advice and consent of the Council of said Territory,
enacts as follows:

Amends S. 3
of First
Schedule. 1. "The Workmen's Compensation Ordinance," being
Chapter 1 of the Ordinances of the Yukon Territory,
1917, as amended by Chapter 10 of the Ordinances of
1947 is further amended by adding thereto immediately
after Section 3 of the First Schedule to the Ordinance
the following:

Loss of
Tooth. "For the loss of a tooth or teeth the actual cost of
replacing the same by an artificial tooth or denture, the
extent of the dental services required to be determined by
a duly qualified dental practitioner registered under the
provisions of the Dental Ordinance and approved by a
duly qualified medical practitioner provided and paid by
the employer.

Payments
during
Treatment. "In addition to the amounts payable under this Section
in respect of partial disability the workman shall be paid
on the scale provided by Section 4 of this Schedule during
such period as he is under treatment for the accident and
until he is restored to a fair condition of health. In no
case, however, shall the length of such period exceed that
provided by said Section 4 in cases of temporary disability."

CHAPTER 3

AN ORDINANCE TO AMEND
"THE GASOLINE TAX ORDINANCE."

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with 1940, c. 6;
the advice and consent of the Council of the said Territory, 1942, c. 1.
enacts as follows:

1. Section 12 of the Ordinance as enacted by Section 2 Amends,
of the Ordinances of the Yukon Territory, 1942, is amend- S. 12.
ed by adding thereto immediately after paragraph (c)
thereof the following:

"(d) Any planes operated for private or commercial
use."

2. This Amendment shall come into effect first day of
August, A. D. 1948.

Coming In-
to force.

CHAPTER 4

AN ORDINANCE TO AMEND
"THE HOSPITALS ORDINANCE"

(Assented to July 23rd, 1948.)

C. O. 1914, The Commissioner of the Yukon Territory, by and with
C. 43. the advice and consent of the Council of said Territory,
enacts as follows:

Re-enacts.
S. 4.

1. Section 4 of "The Hospitals Ordinance," being Chapter 43 of the Consolidated Ordinances of the Yukon Territory, 1914, is repealed and the following substituted therefor:

Grants from
public
moneys.

"4. In case of public moneys being appropriated for the purposes of this Ordinance by the Commissioner in Council every such hospital complying with the requirements of this Ordinance and of all orders made by the Commissioner hereunder, shall receive in each year aid from such monies to the extent and amount following that is to say:—

"1. Every such hospital shall have and receive \$1.00 per day for each day's actual treatment and stay of every patient;

"2. Every such hospital shall have and receive an additional grant of \$4.00 per day for each day's treatment and stay of every partially free patient admitted to or being within such hospital during the calendar year for which such aid is granted, less the number of days represented by any money's worth given for such treatment by the patient.

"3. Every such hospital shall have and receive an additional grant of \$4.00 per day for each day's actual treat-

ment of every free bed patient and \$3.00 per day for every free ambulant patient admitted to or being within such hospital."

"4. The Commissioner in Council may vote additional monies from time to time as may be necessary to the hospitals named in the schedule hereto."

2. The Ordinance is further amended by repealing the schedule thereto and substituting therefor the following: Re-enacts Schedule.

"SCHEDULE

St. Mary's Hospital, Dawson.
Whitehorse General Hospital, Whitehorse.
Mayo General Hospital, Mayo."

CHAPTER 5

AN ORDINANCE TO AMEND
"THE MOTOR VEHICLE ORDINANCE."

(Assented to July 23rd, 1948.)

1947, C. 2. The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

Amends S. 12. 1. Section 12 of "The Motor Vehicle Ordinance," being Chapter 2 of the Territorial Ordinances of 1947, is amended by adding thereto the following subsections:

Fee for number plates. "(2A.) A fee of one dollar may be charged for each set of number plates issued pursuant to the provisions of this Ordinance.

Replacement of lost number plates. "(2B.) In case of the loss of number plates, a new pair of number plates of another number than that borne by the lost number plates may be obtained upon satisfactory proof being adduced as to the loss of the same and upon payment of a fee of one dollar."

Amends S. 14. 2. The Ordinance is further amended by adding to Section 14 the following sub-section:

Tourist Privileges "(4.) No person not actually a resident of the Territory shall operate, or permit to be operated, any motor vehicle not registered under this Ordinance upon any of the highways in the Territory for any greater period than ninety days to be computed from the time such motor vehicle is brought into the Territory."

Re-enacts SS 1 of S. 15. 3. Subsection one of Section 15 of the Ordinance is repealed and the following substituted therefore:

"15(1) No person shall drive a motor vehicle at any time during which he is not the holder of a subsisting driver's or chauffeur's license issued pursuant to this Ordinance; provided, however, that a person temporarily within the Territory who is permitted to drive by the law of the country of which he is a resident may drive a motor vehicle without taking out a Territorial license for a period of ninety days, to be computed from the time he entered the Territory."

Driving
without
license
prohibited.

Proviso.

4. Section 44 of the Ordinance is repealed and the following substituted therefore.

Re-enact,
S. 44.

"44(1) The Controller or his duly appointed agent may direct that an appropriate and legible Stop Sign be erected at any intersection on a street or highway anywhere in the Territory.

Stop signs,
provisions
re.

"(2) On approaching such a Stop Sign the driver of a motor vehicle shall bring his vehicle to a full stop before proceeding to cross or enter upon the intercommunicating street or highway.

"(3) The driver of a motor vehicle who fails to bring the same to a full stop shall be guilty of an offence and shall be subject to the penalties provided by Section 81 of this Ordinance.

"(4) Every vehicle about to enter upon any main highway as may be defined as such by any Ordinance, or upon any other highway, which, at the request of the local governing body has been designated and marked as a highway at which vehicles are required to stop or upon any intersection at which it is required to stop by any by-law of any city, town or village, shall be brought to a stop at a point not less than ten feet nor more than fifty feet from such highway, and shall not enter upon the highway either for the purpose of crossing it or of proceeding along it until the conditions of traffic on the highway are such that the vehicle can enter upon the highway with safety. Provided

however that the driver of any ambulance or police vehicle travelling in an emergency or a fire department vehicle responding to an alarm of fire, upon approaching a red traffic light signal, stop signal or stop sign at an intersection shall slow down as necessary for safety, but if giving clearly audible warning by siren, bell or exhaust whistle may proceed cautiously past the signal or sign."

"(5) The driver of a vehicle entering a highway from a private road or drive or from an alley-way or lane or from a street or highway on which he is required to stop before entering such highway, shall yield the right of way to all vehicles upon such highway.

Parking
areas,
prohibition.
re.

"(6) The Controller or his duly appointed agent may designate certain areas or locations in the streets of incorporated areas or towns or villages in the Territory within which it shall be unlawful to park any motor vehicle. Such areas or locations shall be marked by legible signs.

Penalty.

"(7) The driver of any vehicle who parks the same within a prohibited area or location shall be guilty of an offence and shall be subject to the penalties provided by Section 81 of this Ordinance."

Amends
S. 81.

5. Section 81 of the said Ordinance is amended by striking out the word "fifty" in the second line of paragraph (a) thereof and substituting therefor the word "twenty-five."

Enacts S.
90 A.

6. The Ordinance is further amended by adding thereto the following section:

Fines and
penalties to
Territory.

"90A. All fines and penalties imposed by this Ordinance shall inure to the benefit of His Majesty in the right of the Territory, and shall from time to time be transmitted by the convicting magistrate or justice of peace to the Territorial Treasurer and shall form part of the general revenue fund of the Territory."

7. The Ordinance is further amended by adding thereto the following section:

Enacts S.
66 A.

"66A. Notwithstanding anything in this Ordinance contained, the Commissioner or his duly authorized agent may classify vehicles according to dimensions, designs, use, weight, kind of load carried or otherwise, and for any or all class or classes make regulations with respect to,

Powers
to make
Regulations.

- (a) parking of vehicles;
- (b) obstruction of traffic;
- (c) one-way streets;
- (d) prescribing routes of travel;
- (e) pedestrian traffic;
- (f) loading zones and bus stops;
- (g) safety zones;
- (h) preventing drivers of motor vehicles from making unnecessary noise in the vicinity of hospitals;
- (i) preventing turning otherwise than at intersections and otherwise regulating such turning;
- (j) traffic on streets in the vicinity of public schools;
- (k) traffic at intersections;
- (l) traffic lanes;
- (m) the right-of-way of one vehicle over another or of a pedestrian over a vehicle or vice versa;
- (n) the directions that vehicles must follow on certain streets,

and if such regulations depart from the rules laid down in this ordinance and such departure is indicated to drivers of vehicles by means of signs or devices for controlling traffic or by traffic officers, every driver shall conform to any such regulations. When a safety zone is established the zone shall be so plainly marked or indicated by proper signs as to be plainly visible at all time."

8. The Ordinance is further amended as follows:—

Subsection (2) of Section 34 of "The Motor Vehicle Ordinance," being Chapter 2 of the Ordinances of the Yukon Territory, 1947, is repealed and the following substituted therefor:

Re-enacts
S. 34, SS 2.

Speed, un-
reasonable
rate of.

“(2.) (a) Any person driving any motor vehicle within any city, town or village at a greater rate of speed than twenty-five miles per hour, or at a greater rate of speed than ten miles per hour in turning a corner, shall prima facie be deemed to be driving at an unreasonable rate of speed.

“(b) Any person driving a truck upon a highway, the weight of which unladen exceeds one and one-half tons, at a speed greater than thirty-five miles per hour, shall prima facie be deemed to be driving at an unreasonable rate of speed.

“(c) Any person driving a motor vehicle upon a highway at a greater speed than forty-five miles per hour, shall prima facie be deemed to be driving at an unreasonable rate of speed.”

CHAPTER 6

AN ORDINANCE TO AMEND
"THE GOVERNMENT LIQUOR ORDINANCE."*(Assented to July 23rd, 1948.)*

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of the said Territory, enacts as follows:

1921 (2nd Session)
C. 1.

1. Section 4 of the Government Liquor Ordinance, being Chapter 1 of the Ordinances of 1921 (second session) is amended by adding thereto the following sub-section:

Amends
S. 4.

"(2) The Commissioner may appoint a Superintendent of Liquor Control and shall fix the amount of salary or remuneration to be paid to such officer. The Superintendent of Liquor Control shall, under the direction of the Commissioner, be responsible for the administration of this Ordinance and the regulations made thereunder."

Superintendent of liquor control may be appointed.

2. The Ordinance is further amended by adding thereto the following section:

Enacts
S. 19A.

"19A (1) Notwithstanding anything contained in this Ordinance or the Regulations to the contrary, a Vendor may upon application therefor by an individual in charge of the organization of a banquet or any recognized society, association, club, or other duly constituted organization, whether incorporated or not, issue a special banquet permit to such individual or organization, authorizing the sale of sufficient liquor to satisfy the requirements of the said banquet.

Banquet permits.

"(2) The issue of the special banquet permit shall be subject to the following requirements and limitations:

Provisions regarding.

12 THE GOVERNMENT LIQUOR ORDINANCE.

- (a) The filing of an application with the Vendor, in such form as may be prescribed by the Commissioner, five clear days before the date of the proposed banquet.
- (b) Payment of a fee of two dollars for the permit.
- (c) Not more than two permits to be issued to any one individual or organization in any one year.
- (d) No permits to be issued for banquets to be held on Sundays, or days when the Liquor Stores are required to be closed by law.
- (e) The granting of such permit to be in the discretion of the Vendor subject to appeal to the Superintendent of Liquor Control."

CHAPTER 7

AN ORDINANCE RESPECTING
THE PUBLIC HEALTH*(Assented to July 23rd, 1948.)*

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

SHORT TITLE.

1. This Ordinance may be cited as the Yukon Health Ordinance.

INTERPRETATION.

2. In this Ordinance unless the context otherwise requires;

Interpreta-
tion.

(a) "Commissioner" shall mean the Commissioner of the Yukon Territory;

"Commis-
sioner."

(b) "Local Board" means the Board of Health for a city, town, or village or rural municipality, or such person or persons as may be so designated by the Commissioner of the Yukon Territory.

"Local
Board."

(c) "Municipality" includes city, town, village and municipal district;

"Municipal-
pality."

(d) "Owner" means the person in possession of lands or premises or for the time being receiving the rent of lands or premises in connection with which the word is used, whether on his own account or as agent or trustee or any other person, or who would so receive the same if the lands and premises were let;

"Owner."

(e) "House" includes hospitals, schools, factories and other buildings, huts and tents used for human habitation

"House."

or work, whether such use is permanent or temporary and whether the huts and tents are stationery or moveable;

"Street."

(f) "Street" includes highway, road, square, lane, court alley and passage, whether a thoroughfare or not.

MEDICAL HEALTH OFFICER.

Medical Health Officer, power to appoint.

3. The Commissioner may appoint duly qualified medical practitioners to act as Medical Health Officers for the Yukon Territory or any part thereof.

Regulations powers to make.

4. The Commissioner, or a Medical Health Officer, subject to the approval of the Commissioner, may make such rules, orders or regulations as he deems necessary for the protection or in the interests of the public health or the relief of destitution, and in particular but without prejudice to the foregoing power, for any or all of the following purposes.

- (a) the control, notification, prevention and treatment of communicable diseases;
- (b) the reporting to a medical health officer by every medical practitioner or persons under his treatment suffering from a communicable disease;
- (c) the isolation or placing in a hospital or building provided for quarantine or isolation purposes, or in any other proper place, of any person having a communicable disease;
- (d) the detention of conveyances which or persons who who have been exposed to a communicable disease, or persons who are living in unhealthy houses or congested, unhealthy or infected localities;
- (e) the supply of medical aid, accommodation and medicine and such other article or things as he may deem necessary for mitigating an epidemic or a communicable disease;

- (f) the keeping under surveillance of persons living in infected localities, the removal and departure of persons from such localities, and the passing from one locality to another and detention in a locality of persons who or conveyances which have been exposed to infection;
- (g) the entry to the different ports or places in the Territory of steamboats or other vessels and their departure therefrom and the landing of passengers or cargoes therefrom, or from railroad carriages or cars, and the receiving of passengers or cargoes on board the same;
- (h) the vaccination of children generally and of persons entering or residing in the Yukon Territory who have not been vaccinated, or who are insufficiently protected by previous vaccinations, and the supply and quality of vaccine matter and serum;
- (i) the location of cemeteries, making provision for the burial of unclaimed bodies and the bodies of indigents, the safe and speedy interment of the dead and disinterment of the dead, the conduct of funerals, and the transportation of dead bodies;
- (j) house to house visitation and inspection;
- (k) the inspection, cleaning, purifying, ventilating and disinfecting of houses, schools, churches, hospitals, maternity homes, private hospitals, gaols, orphanages, reformatories, public hotels, restaurants, boarding houses, tourist camps, laundries, garages and all other buildings and places of assembly, railway stations, steamboats, and other vessels, railway carriages and cars and other public conveyances, and anything contained therein, at the expense of the owner, occupier or other person having the care or ordering thereof, and for the detention for that purpose of any steamboat or other vessel, railway carriage or

car or other public conveyance and anything contained therein or of any person travelling thereby, for such time as may be necessary;

- (l) the prevention and removal of nuisances and unsanitary conditions on public or private property;
- (m) the entering and inspection of premises used for human occupation in a locality where the existing conditions are in the opinion of the Commissioner unsanitary;
- (n) the prevention of overcrowding of premises used for human occupation, hotel bedrooms, tourist camps, common lodging houses and places of assembly, and fixing the amount of air space allowed for each individual;
- (o) the cleansing of streets, lanes, yards, lots, and the location of water closets, cesspools, privies, pig pens and wells and their cleansing by the local health authorities or by the owners or occupiers of houses and adjoining tenements or otherwise;
- (p) the organization by municipalities of a scavenging system, and the proper disposal at nuisance grounds controlled by the local board of health of all night soil and garbage;
- (q) the construction and maintenance of water supply systems as regards the efficiency and purity of supply;
- (r) the construction, maintenance, cleansing and disinfection of drains, sewers and systems for sewage disposal;
- (s) the plumbing, water supply, ventilation and heating of buildings and premises ;
- (t) the situation, construction, ventilation, equipment, inspection and sanitary control of bakeshops;

- (u) the construction, lighting, ventilation, heating, inspection and sanitary control of apartment block;
- (v) the construction, maintenance, equipment, cleansing, disinfection and inspection of swimming pools;
- (w) the situation, inspection, equipment, quarantining and sanitary management of market gardens, creameries, dairies, cowsheds and stables in connection therewith; including the testing of cattle for tuberculosis, infectious bovine abortion, or any disease communicable to human beings;
- (x) defining the standards of milk, cream and ice cream used for human consumption within the Territory;
- (y) governing the licensing by municipalities of owners of cows the milk from which is used for human consumption and of persons operating depots or dairies at which milk is treated, bottled or otherwise handled in bulk;
- (z) respecting the pasteurization of milk and the equipment and operation of pasteurizing plants and defining the process of pasteurization;
- (aa) the means of preventing the use of noxious manures and fertilizers, and such as are dangerous to the public health;
- (bb) the method of carrying on noxious and offensive trades or businesses and the summary abatement of nuisance, or injury to the public health, arising therefrom;
- (cc) the inspection licensing, construction, furnishing equipment and maintenance, cleansing and disinfection of slaughter houses and other places in which animals are killed or their meat prepared for sale or to be used for food, and all canneries, fish houses,

smokehouses and warehouses in which fish are cured, packed or prepared for sale or to be used as food, and all starch factories, dye works or factories in which blood, offal, or skins or paraffin, tallow, soap, or fertilizer or gas are worked up;

(dd) the prevention of pollution, defilement, discolouration or fouling of lakes, streams, pools, springs and waters, so as to insure their sanitary conditions; and the regulation of the cutting and storing of ice;

(ee) the sanitary control of lumbering, mining, construction, threshing and other camps;

(ff) the sanitary precautions to be taken in health and summer resorts;

(gg) the management, maintenance, functions, duties and jurisdiction of boards of health, medical health officers and executive officers;

(hh) the imposition, levying and recovery of penalties upon and from every person who violates any of the rules, orders or regulations made hereunder;

(ii) the inspection and sanitary control of barbers' shops and ladies hairdressing, manicuring and beauty parlours:

Enforce-
ment of.

(2.) An order, rule or regulation made under this section may be enforced by penalties therein expressed, provided that no penalty shall exceed four hundred dollars for any one offence.

Applica-
tion of.

(3.) An order, rule or regulation may be made applicable to any portion of the Territory, and may be enforced at the expense of any city, town village or municipal district in whole or in part affected thereby, or at the expense of any other portion of the Territory affected thereby.

(4) An order, rule or regulation made under this section shall take effect upon publication in the Yukon Gazette and shall have the force of law and be so recognized by all Courts and shall be sufficiently proved by the production of a copy of the Yukon Gazette containing the same, or by the production of a typewritten or mimeographic copy certified by the Commissioner as a true copy.

Publication
of.

5. The Commissioner may declare any area or district or any steamboat, boat or vessel running between points in the Yukon Territory in quarantine because of the existence therein or thereon of a contagious or infectious disease, and may appoint any medical practitioner as health officer, and may appoint sanitary inspectors for such district or steamboat during the continuance of the quarantine and may, subject to the provisions of this Ordinance, prescribe their powers, duties and remuneration.

Quarantine,
powers to
impose.

LOCAL BOARDS.

6. In every municipality the Council shall be the Board of Health.

Board of
Health.

7. (1) A Local Board shall have power to make, revoke, renew and alter sanitary orders, rules and regulations, for the municipality not inconsistent with any orders, rules or regulations of the Medical Health Officer in relation to any of the following classes of subjects:

Powers of,
to make
regulations,
etc.

- (a) for the prevention or mitigation of infectious, epidemic, endemic or contagious disease in any manner deemed expedient;
- (b) for supplying accommodation, medical aid and medicines and such other articles as are deemed necessary;
- (c) for domestic quarantine and for preventing the admission of persons to, or the departure of persons from any infected building, house or place within the city or town and for detaining persons or things and closing up shops, dwelling houses and buildings

that have been exposed to infection, for inspection and disinfection until the danger of infection is passed;

- (d) for the cleansing, purifying, ventilating and disinfecting of dwellings, hotels, tourist camps, saloons, schools, churches, public buildings and places of assembly, carriages, cars and boats, and conveyances coming into or landing passengers in the municipality by the owners, occupiers or agents or persons having charge of the same.
- (e) for the reporting of all cases of disease, the safe and speedy interment of the dead, and the conduct of funerals;
- (f) for the frequent and effectual cleansing of public and private buildings, yards and outhouses, by the owners, occupiers, tenants or agents thereof;
- (g) for the removal of nuisances or anything declared by the Local Board to be detrimental to the public health;
- (h) for the establishment, management and maintenance of infectious disease hospitals, the isolation of patients out of hospitals and their removal to and detention therein;
- (i) for the appointment of sanitary inspectors, to be paid by the municipality for the purpose of carrying out and enforcing the regulations and orders of the Local Board;
- (j) for the doing of any work, matter or thing at the expense of the person who has been ordered or required by the Local Board to do the same and has neglected or refused to do so, and for collecting and recovering the amount so expended by distress and sale of goods or property of the person so neglecting or refusing, or by action at law or otherwise.

(2) The Local Board may fix penalties for the violation of such sanitary orders, rules or regulations not exceeding \$100. and costs for each offence.

Penalties for breach of regulations.

(3) If a Local Board of Health neglects or refuses to perform any duty imposed upon it by this Ordinance or by a regulation thereunder, every member of the Board shall be guilty of an offence under this Ordinance; Provided however, that no member shall be guilty of an offence if he established to the satisfaction of the justice of the peace that he was willing and ready at all times to do such things within his power and authority as were necessary for the proper performance by the Board of its duties.

Penalty for failure to perform duty.

8. (1) The Commissioner may appoint officers to be known as Sanitary Inspectors to assist the Medical Health Officers in carrying out the provisions of this Ordinance.

Sanitary Inspectors appointment.

(2) Sanitary inspectors shall perform such duties under this Ordinance and the regulations thereunder as may from time to time be required by the Commissioner or Medical Health Officer.

Duties of

9. The Medical Health Officer and the sanitary inspectors shall be paid such salaries as may from time to time be fixed by the Commissioner.

Salaries of

POWERS OF MEDICAL HEALTH OFFICER, AND SANITARY INSPECTOR.

Medical Health Officer and Sanitary Inspector.

10. The Medical Health Officer or Sanitary Inspector may, in the day time, as often as he thinks necessary, enter into and upon any premises and examine such premises, and if upon such examination he finds that the premises are in an unclean state, or that any matter or thing is there which in his opinion, might endanger the public health, he may order the owner or occupant or the premises to clean the premises.

Powers.

Inspect premises.

11. The Medical Health Officer, or Sanitary Inspector, may also enter any house, outhouse or premises, in the day

Examine into health of persons.

time, or any car, steamboat, stage or other conveyance at any time, for the purpose of making inquiry and examination with respect to the state of health of any person therein, and may also cause any person found therein infected with a dangerously contagious disease or infectious disease to be removed to some hospital or other proper place: Provided no such removal shall take place unless such person can be removed without danger to life and unless such removal is necessary in order to guard against the spread of such disease to the adjoining house or houses.

Powers to enforce orders, etc.

12. If the owner or occupant of a house or premises neglects or refuses to obey the orders given by the Medical Health Officer or Sanitary Inspector, such officer may call to his assistance constables and peace officers and such other persons as he thinks necessary, and may enter the dwelling or premises and cleanse them, and enforce therein the regulations made under this Ordinance, and remove therefrom and destroy whatsoever he considers it necessary to remove or destroy for the preservation of the public health.

Removal of objectionable water.

13. Where under the provisions of this Ordinance the Medical Health Officer or Sanitary Inspector removes any dirt, filth, refuse or other thing which is likely to endanger the public health or to become or cause a nuisance or which is or is causing a nuisance, the dirt, filth, refuse or other thing shall be subject to the disposition of the Medical Health Officer or sanitary inspector, and the owner shall have no claim in respect thereof.

Notice by physician of communicable diseases.

14. Whenever a physician knows that any person whom he is called upon to visit is infected with small-pox, scarlet fever, diphtheria, typhoid fever, bubonic plague or cholera, the physician shall within twenty-four hours give notice thereof to the Medical Health Officer.

Notice to be affixed to premises.

15. The Medical Health Officer within six hours after receiving a notice of the existence of scarlet fever, diphtheria, small-pox, cholera or bubonic plague, in any house, shall affix or cause to be affixed by the head of the house-

hold or by some other person near the entrance of the house a card at least twelve inches square stating that such disease exists in said house, and no person shall remove the card without the permission of the Medical Health Officer.

16. (1) A Medical Health Officer or sanitary inspector may at all reasonable times inspect any animal, carcass, meat, poultry, game, fish, fruit, vegetables, grain, bread, flour, milk, or other article of food exposed for sale or deposited in any place for the purpose of sale or for preparation for sale, and intended for food for man and the proof that the same was not exposed or deposited for any such purpose, or was not intended for food for man, shall be with the party charged.

Inspection
of meats,
etc.

(2) If any such animal, carcass, meat, poultry, game, flesh, fish, fruit, vegetables, grain, bread, flour, milk, or other article of food appears to such Medical Health Officer or inspector to be diseased, or unsound or unwholesome or unfit for food for man, he may seize and carry away the same and cause it to be destroyed or so disposed of as to prevent it from being exposed for sale or used for food for man.

Power to
order des-
truction of.

(3) The person to whom the food belongs, or did belong at the time of exposure for sale, or in whose possession or on whose premises the said food was found, shall be liable to a penalty not exceeding \$100 for every animal, carcass, or fish, or piece of meat, flesh, fish, or any poultry or game or for the parcel of fruit, vegetables, grain, bread, flour, or for the milk so condemned, or for every other parcel or package of food; or at the discretion of the convicting justice without the infliction of a fine to imprisonment for a term not exceeding three months.

Penalty.

17. A Medical Health Officer or sanitary inspector may, when obstructed in the performance of his duty, call to his assistance any constable, or other person he thinks fit, the constable or other person called upon shall render such assistance as is necessary.

Powers to
enforce
orders. etc.

Power to employ assistance.

18. Whenever the Medical Health Officer, or sanitary inspector has authority to direct that any matter or thing should be done by a person, he may also, in default of its being done, direct that the matter or thing shall be done at the expense of the person in default, and may recover the expense thereof with costs by action or distress.

Power to quarantine.

19. Where a quarantine district is established a health officer or sanitary inspector may prevent the departure or removal of any person or conveyance from the said quarantined district or the entry of any person or conveyance into the said quarantined district as long as may be necessary to insure that all danger of the spread of infection is passed.

Power to hold boats in quarantine.

20. If a steamboat, boat or vessel is quarantined a health officer or sanitary inspector may prevent the departure or removal of any person or thing from the said steamboat, boat, or vessel as long as may be necessary to ensure that all danger of the spread of infection is past.

Power to detain person or conveyance.

21. (1) If a person, conveyance or thing has been exposed to infection or contagion, a health officer or sanitary inspector may detain the said person, conveyance or thing as long as is necessary for inspection or examination.

Cleansing of infected thing.

(2) Where a person, conveyance or thing has been detained under the provisions of subsection 1, the health officer or sanitary inspector may order the cleansing, purifying and disinfecting of the said person, conveyance or thing at the expense of the owner, occupier or the person having the care or control thereof, as the case may be.

Powers of quarantine, general.

(3) In particular, but without limiting the generality of the provisions in subsections 1 and 2, a health officer or sanitary inspector, for the purpose of giving effect to subsection 1 or 2, may order the detention of any steamboat, railway carriage or car and any public conveyance and anything contained therein and any person travelling thereby as long as may be necessary to ensure that all danger of the spread of infection is past.

22. A milk vendor shall permit all his milch cows and cow byres and all dairies and other places in which milk is kept or sold for general use, to be inspected by the Medical Health Officer or his lawful representative, and no vendor of milk shall keep any milk intended for sale or which may be afterwards sold or offered for sale in the Yukon Territory, in any place where such milk is likely to become unwholesome or liable to produce disease, either by reason of adulteration or contamination with sewage, absorption of disease germs, infection of cows, uncleanness or any other recognized cause, or in any place condemned by the Medical Health Officer.

Milk Vendor.

23. The Medical Health Officer may destroy any cow affected with any communicable disease.

Cows, destruction of.

24. The Medical Health Officer or sanitary inspector may establish a nuisance ground within the immediate vicinity of any town or village in the Territory, within which all garbage and refuse shall be deposited in accordance with regulations made by the Medical Health Officer.

Nuisance grounds.

25. The Medical Health Officer or sanitary inspector may change any nuisance ground from time to time as occasion requires.

Change of.

26 (1) The Medical Health Officer may analyze or may order the analyses of water which is being used or sold or being offered for sale or use for the purpose of human consumption in any part of the Yukon Territory for which he has been appointed to act as Medical Health Officer.

Water Analyses.

(2) If in the opinion of a Medical Health Officer such water is not pure, and is unsuitable for consumption by man and beast, he may by a written notice served on the persons using such water or controlling its use or supply, forbid the future use or supply of such water.

Prohibit use of.

(3) If at any time after the giving of such notice steps are taken by the persons using such water or controlling its

Lifting of ban.

use or supply, to render it safe for consumption and upon further analysis the water is found to be safe for consumption, the Health Officer shall withdraw his ban on the use and supply of such water.

Wells,
filling.

(4) The Health Officer may by written notice direct that wells which are the source of water that is not safe for consumption as herein provided, shall be forthwith filled up by the owner, lessee, or person, in possession or occupation of the premises on which they are situated.

Penalty.

(5) A person who fails to obey a direction of the Medical Health Officer made under the provisions of this Section shall be guilty of an offence and shall be subject to the penalties prescribed by this Ordinance.

Food
handlers,
examination.

27 (1) The Medical Health Officer may require a person who handles food in the course of the sale, cooking or other preparation thereof, or when it is being served, to attend and submit to physical examination for communicable diseases, and in particular for venereal disease or tuberculosis.

Notice.

(2) The Medical Health Officer shall give to a person whom he desires to examine a written notice stating the time and the place for the examination.

Report.

(3) The Medical Health Officer shall communicate his findings on every such examination to the person examined, to the Commissioner, to the employer of such person and to the Officer in command of the nearest Detachment of Royal Canadian Mounted Police.

Offence.

(4) It shall be an offence against this Ordinance for an employer or any other person (with the exception of the Commissioner and the Officer in command of the R. C. M. Police in Yukon Territory) to publish to a third person the notice of any such findings of the Medical Health Officer, whether or not such published version correctly states the nature of the findings.

No action
to lie.

(5) No action shall lie against the Medical Health Officer in respect of an examination made by him under

this section, nor for any consequences physical or otherwise of such examination, nor for any communication made by him as above provided.

(6) A person who fails to attend for examination at the time and place specified in the notice from the Medical Health Officer, or who, upon attending, fails to submit to examination or obstructs in any way the efforts of the Medical Health Officer, shall be guilty of an offence and shall be subject to a penalty, not exceeding \$100 and in default of payment to imprisonment for a period not exceeding two months.

Penalty.

(7) This section shall not apply to persons who cook or serve food in private dwellings.

Exception.

APPOINTMENT OF LOCAL HEALTH OFFICER.

28. A municipality may appoint a health officer, and, subject to the provisions of this Ordinance, may prescribe his powers, duties and remuneration, and the clerk of the council of the municipality shall file a notice of such appointment with the Commissioner within fourteen days thereafter.

Health Officer, local.

29. The Health Officer of a municipality shall before the third day of every month report to the Commissioner in form A in this schedule to this Ordinance, the number of cases of contagious or infectious disease and of typhoid fever arising within the limits of such city or town during the preceding month.

Report by.

GENERAL.

30. Whenever a disease of a fatal or malignant character is discovered to exist in any house and such house is situated in an unhealthy or crowded place or is in a filthy or neglected state or is inhabited by too many persons, the health officer having jurisdiction may compel the inhabitants of the house to remove therefrom and may place them in other adequate shelter until measures have been taken

General.

Unsanitary dwelling, removal from.

for the immediate cleansing, ventilation, purification or disinfection of such house.

31. (1) A person who—

Responsi-
bility of
persons and
penalties.

- (a) having reason to believe that he, or any person over whom he has control whether as parent, guardian or master, or captain of a steamboat, or that anything within his possession, has become infected, and who does or causes or permits to be done any act whereby any other person is or may become exposed to infection, or who refuses or neglects to cause the disinfection of such person or thing as is herein prescribed;
- (b) being occupant of an infected house, causes or permits to enter therein any person who is not a medical practitioner or other necessary attendant on the sick or a person acting under instructions from any health officer;
- (c) not being an inmate of an infected house or a resident of a quarantined district or a medical practitioner or other necessary attendant on the sick, or a person acting under instructions from a health officer knowingly enters any infected house or steamboat;
- (d) being a physician in attendance on an infected person fails to take such precautions as to disinfection of his person and clothing as are prescribed by the Medical Health Officer;
- (e) being a nurse or other person charged with the care or nursing of an infected person or of a person ill of typhoid fever refuses or neglects to take such measures respecting the disinfection and disposal of the discharges from such person as are prescribed by the Medical Health Officer;

(f) being owner or tenant of an infected house either by himself or his agent knowingly offers for sale or hire such house or part thereof without first causing it to be disinfected as prescribed by the Medical Health Officer; (and for the purposes of this section a house shall be deemed to be let for hire to any part of which any person is admitted as a boarder or lodger);

(g) being the parent or guardian of a pupil in attendance at a school residing in any house which has become infected, or the proprietor of a house which has become infected at which any child is boarded or lodged, thereafter allows such pupil to attend school without first delivering to the teacher of such school a medical health practitioner's certificate certifying to the fact that the disinfection prescribed by the Medical Health Officer has been done under his direction both as to the person and clothes of the child and the house at which it is boarded or lodged;

shall be guilty of an offence and liable on summary conviction thereof to a penalty not exceeding \$50. and costs; Provided that any healthy adult inmate of any house infected with measles or scarlet fever may under the direction of a medical practitioner be disinfected as to his person and clothing as prescribed by the Medical Health Officer and thereupon be allowed to change his place of abode; and,

Provided that any inmate of any infected house may do whatever is necessary to procure medical or other aid in any emergency;

Proviso.

(2) The medical practitioner in attendance or a health officer may order the removal of an infected person or thing to any hospital, pest house or any isolated building or tent provided for the purpose.

Removal of infected person.

32. A person who knowingly, without permission of the Medical Health Officer having jurisdiction, brings into the Territory another person who is ill of a communicable

Penalty for bringing into Territory.

disease, dangerous to the public health, shall be liable to a penalty of not less than \$100 or more than \$400.

Notice of
communicable
disease.

33. When a person becomes sick of small-pox, malignant cholera, diphtheria, typhoid fever, scarlet fever or any other infectious disease, in a house, vessel or other place, in the Territory, the proprietor or other person in charge or possession of the house, vessel or place, shall display in some conspicuous place thereon a yellow flag or a placard, not less than twelve inches square, and shall keep it displayed during the prevalence of the infectious disease.

Inspection
of cesspool
etc.

34. (1) A medical practitioner attending a person ill of typhoid fever outside the limits of a municipality shall inspect the premises where such person resides and if he believes that the water supply has become contaminated by a cesspool or privy pit he shall forthwith notify the owner or occupant of the premises to cause immediate disinfection of such cesspool or privy pit.

Penalty.

(2) A medical practitioner who refuses or neglects to comply with the provisions of this section shall be guilty of an offence and liable on summary conviction thereof to a penalty of not exceeding \$10 and costs.

Penalty.

(3) Any person who refuses or neglects to obey an order or notice given pursuant to the provisions of this section shall be guilty of an offence and liable on summary conviction thereof to a penalty not exceeding \$10. and costs.

Penalties,
general.

PENALTIES.

35. (1) A person who violates any provision of this Ordinance or any regulation made by the Commissioner or Medical Health Officer thereunder, shall unless a penalty is otherwise provided for be liable to a penalty not exceeding \$100 and costs for each offence.

Penalties
to be
continued.

(2) Where a person has been convicted of an offence under this Ordinance, or under any regulation of the Commissioner or Medical Health Officer in force thereunder,

and such offence is in the nature of an omission or neglect, or is in respect of the existence of a nuisance or other unsanitary condition, which it is such person's duty to remove, or is in respect to the erection or construction of anything contrary to the provisions of this Ordinance, or of any regulation of the Commissioner or the Medical Health Officer in force thereunder, then in case the proper authority in that behalf gives reasonable notice to such person to make good such omission or neglect or to remove such nuisance or unsanitary condition, or to remove the thing which has been erected or constructed contrary to this Ordinance or to its regulations, and default is made in respect thereof, the person offending may be convicted for such default, and shall be liable to the punishment that was, or might have been imposed for the original offence, and so on time from time to time as often as after another conviction a new notice is given and the default continues; and in the case of a third or subsequent conviction, it shall not be necessary in the information, conviction or other proceedings to make any reference to any conviction except the first, or to any notice except that in respect of which the proceedings are then being taken.

36. A person who defaces, destroys, or removes a notice provided for by this Ordinance before the disinfection herein provided for has been done shall be guilty of an offence and be liable on conviction thereof to a fine not exceeding \$10 and costs.

Penalty for
destroying
notice.

37. A person who neglects or refuses to obey an order given to him by a health officer, medical practitioner or sanitary inspector pursuant to the provisions of this Ordinance shall be guilty of an offence and on summary conviction thereof to a fine not exceeding \$100 with costs.

Penalty for
refusing to
obey order.

38. A person who assaults, obstructs, molests or hinders a health officer, constable or other person in the execution of any duty or exercise of a power conferred upon him by this Ordinance shall be guilty of an offence and liable on summary conviction thereof to a penalty not exceeding \$25 and costs..

Penalty for
obstructing.

Penalties
to enure
to Territory.

39. All fines and penalties imposed by this Ordinance shall inure to the benefit of His Majesty in the right of the Territory, and shall be transmitted from time to time by the convicting magistrate or justice of the peace to the Territorial Treasurer, and shall form part of the general revenue fund of the Territory.

EXPENDITURE UNDER ORDINANCE.

Powers to
make ex-
penditures.

40. The Commissioner may order the payment of any fee, allowance or other remuneration for the services rendered or supplies furnished under the provisions of this Ordinance out of the general revenue fund.

Emergency
medical aid.

41. Where the necessity and urgency for so doing is established to the satisfaction of the Commissioner by reason of the inability of any person or the friends of any person who may be suffering from any communicable disease to provide for such person the medical aid, accommodation, and such other services or articles necessary to mitigate or prevent the spread of any such disease the Commissioner may in his discretion authorize the Medical Health Officer or any other person to provide such medical aid, accommodation or other service or article as may be required for such person, and the cost of the same may be defrayed out of the general revenue fund.

Powers to
prohibit
ingress.

DISEASE OUTSIDE THE TERRITORY.

42. When any part of the Territory becomes exposed to any contagious, infectious or epidemic disease then existing in any place outside the Territory, the Commissioner may declare that such disease exists in such places as aforesaid and proscribe all ingress to the Territory therefrom for a period to be named in such order.

Repeal.

43 The Yukon Health Ordinance, being chapter 40 of the Consolidated Ordinances, 1914, is hereby repealed.

Form A, — Section 29.

Reports of Contagious and infectious diseases

Attended by Dr. of during month of A. D. 19

Name of patient Age Sex Residence Disease Remarks
Dated at this day of A. D. 19 M. D.

CHAPTER 8

AN ORDINANCE TO AMEND
"THE BILLS OF SALE ORDINANCE."

(Assented to July 23rd, 1914.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows: C. O. 1914,
C. 7.

1. Section 33 of "The Bills of Sale Ordinance", being Chapter 7 of the Consolidated Ordinances of the Yukon Territory, 1914, is amended by striking out the second line thereof and substituting therefor the following: Amends
S. 33.

"shall charge the following fees, which shall inure to the benefit of His Majesty in the right of the Territory and shall from time to time be transmitted by the said clerks to the Territorial Treasurer and shall form part of the General revenue fund of the said Territory."

CHAPTER 9

AN ORDINANCE TO AMEND "AN ORDINANCE RESPECTING HIRE RECEIPTS AND CONDITIONAL SALES OF GOODS."

(Assented to July 23rd, 1948.)

C. O. 1914,
C. 42.

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

Amends
S. 10.

1. Section 10 of "An Ordinance respecting Hire Receipts and Conditional Sales of Goods," being Chapter 42 of the Consolidated Ordinances, 1914, is amended by adding thereto the following subsection:

"2. The said fees shall inure to the benefit of His Majesty in the right of the Territory and shall from time to time be transmitted by the said clerks to the Territorial Treasurer and shall form part of the General Revenue Fund of the said Territory."

CHAPTER 10

AN ORDINANCE TO PROVIDE FOR THE
IMPOSITION AND COLLECTION OF A TAX ON
PERSONS ATTENDING PLACES OF AMUSE-
MENT.

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

1. This Ordinance may be cited as the "Amusement Tax Ordinance." Interpre-
tation.

2. In this Ordinance, unless the context otherwise requires:—

"Commissioner" means the Commissioner of the Yukon Territory. "Commis-
sioner."

"Owner of a place of amusement" includes any individual, firm, association, company, or corporation operating a place of amusement in the Territory. "Owner."

"Place of amusement" includes any theatre, moving-picture theatre, open air theatre, amusement-hall, concert-hall, music-hall, circus, menageries, racecourse, baseball park, athletic park, amusement park, skating-rink, dancing-hall, dancing pavilion, or any hotel, restaurant or cafe in which facilities are supplied for and used by the public for dancing, or other place where an exhibition or entertainment is given or game played and an entrance fee or other fee is charged or collected through the sale of tickets or otherwise, and such other places as may from time to time be declared to be places of amusement by Order of the Commissioner, published in the Yukon Gazette. "Place of
amuse-
ment."

3. (1) Every person attending an exhibition, performance, entertainment, or dance at a place of amusement, Tax pay-
able.

whether within the boundaries of a municipality or elsewhere, shall, upon each admission thereto, pay to His Majesty for the public use of the Territory a tax equal in amount to five per centum of the price of admission.

(2.) Every person attending an exhibition, performance, or entertainment at a place of amusement, who is admitted thereto by season ticket, pass, or complimentary ticket, shall, upon each admission, pay such tax as is fixed by or under this Ordinance in respect of the regular price of admission, or otherwise, to the seat or space in the place of amusement which he is entitled to occupy.

(3.) Every person attending a professional boxing bout or professional wrestling match at a place of amusement shall upon each admission thereto pay to His Majesty for the public uses of the Territory a tax equal in amount to ten per centum of the price of admission.

(4.) Where no entrance fee is charged or where merely a nominal fee is charged for admission to a place of amusement, and in lieu of or in addition to the entrance fee a table or cover charge or fee is charged or collected, every person attending an exhibition, performance, entertainment, or dance at that place of amusement, whether within the boundaries of a municipality or elsewhere, shall pay to His Majesty for the public uses of the Territory a tax equal in amount to ten per centum of the charge or fee, or entrance fee and charge or fee so charged or collected.

Collection
of tax.

4. The tax shall be collected by the owner of the place of amusement by means of tickets or otherwise, and the Commissioner may allow the owner or any other person such commission upon the sale of the tickets or upon the tax collected as he may fix.

Tickets.

5. The tickets shall be supplied or approved by the Commissioner and shall be in such form as he may prescribe.

Receptacle
for.

6. The owner of a place of amusement shall place at the entrance thereto a receptacle of such pattern as may

be approved by the Commissioner for receiving and destroying the tickets sold under this Ordinance.

7. Every person who, without having previously paid the tax provided for by this Ordinance, enters a place of amusement in the Territory for the purpose of attending an exhibition, performance, entertainment, dance or race-meeting shall be liable, on summary conviction, to a penalty of not less than ten dollars and not more than two hundred dollars.

Penalty for evading.

8. Every owner of a place of amusement and every employee of an owner of a place of amusement who permits or authorizes, or is a party or privy to, the admission of any person to a place of amusement for the purpose of attending an exhibition, performance, entertainment, dance, or race-meeting therein without payment of the tax provided by this Ordinance shall be liable, on summary conviction, to a penalty of not less than ten dollars and not more than two hundred dollars.

Penalty for non-collection.

9. (1.) Except as provided in this section, this Ordinance shall not apply to any fair or exhibition held by any society or association incorporated under any Ordinance of the Territorial Council, where the receipts from entrance fees charged or collected in respect of the fair or exhibition, after payment thereout of the necessary expenses of the fair or exhibition, are used exclusively for the purposes of the society or association.

Application of Ordinance to side shows, etc.

(2.) Where, as a part of or in connection with the fair or exhibition, any place of amusement is operated in respect of which an entrance fee is charged or collected separately from the fee charged for general admission to the fair or exhibition, the provisions of this Ordinance shall apply to that place of amusement.

(3.) Where a race-meeting is held upon any racecourse operated as a part of or in connection with the fair or exhibition, the provisions of this Ordinance shall apply to the racecourse so operated.

Obligation
of person
collecting.

10. Every person who receives or collects any money by way of tax under this Ordinance shall be deemed to hold the same in trust for His Majesty and for the payment over of the same in the manner and at the time provided by or under this Ordinance.

Enforcement
of Ordinance.

11. The Territorial Treasurer shall be charged with the duty of enforcing the provisions of this Ordinance under the direction of the Commissioner and in accordance with the regulations, and the Territorial Treasurer shall carry out and observe the directions given to him by the Commissioner in that behalf.

Powers of
inspection.

12. Every constable or officer of the Royal Canadian Mounted Police Force and every person authorized by the Commissioner may enter any place of amusement to ascertain if the provisions of this Ordinance are complied with.

Exemption
permits.

13. (1) The Territorial Treasurer or any official in the employ of the Crown who is authorized in writing by the Commissioner for the purpose may by permit in writing grant exemption from the provisions of this Ordinance in respect of any exhibition, performance, entertainment, or dance where the proceeds thereof enure to the benefit of charitable or patriotic institutions, societies, or organizations, and where no part of the net proceeds thereof enures to the benefit of any private stock-holder or individual.

(2.) Permits may be granted under this section in such form and subject to such terms and conditions as the Commissioner may from time to time direct.

Regulations.

14. (1.) The Commissioner may make such regulations as may be deemed expedient for the purpose of carrying into effect the provisions of this Ordinance, and may, as to patrons of any class or classes of places of amusement, increase the tax hereby imposed to an amount not exceeding twenty-five cents on each admission, and may exclude from the operation of the Ordinance any class or classes of amusement.

(2.) Without thereby limiting the generality of the provisions contained in this section, it is declared that the

power of the Commissioner to make regulations shall extend to:—

- (a) Declaring places of amusement in addition to those mentioned in section 2, and, for greater certainty, defining any place of amusement so mentioned:
- (b) Requiring owners of places of amusement to keep displayed thereat notices showing the prices of admission thereto and the respective amounts of tax payable thereon under this Ordinance; and prescribing the form and manner of displaying the notices:
- (c) Prescribing the records and reports which shall be made or kept by owners at their respective places of amusement, and providing for the auditing and inspection of the same:
- (d) Prescribing the times and manner of the accounting for, depositing, and payment over by any person of all tax moneys received or collected by him under this Ordinance.
- (e) Imposing penalties for the enforcement of any regulation made under this Ordinance.

15. Where the licensee of any moving-picture theatre collects any taxes imposed by this Ordinance in respect of persons attending any performance thereat, if he fails to account for and pay over the amount of the taxes within the time and in the manner prescribed by the regulations, the Commissioner, or his duly appointed agent may suspend the license of the licensee. On payment in full by the licensee of the amount of taxes so collected, without the deduction of any commission therefrom, the Commissioner or his agent shall revoke the suspension of the licence and reinstate the licensee in his rights thereunder.

Suspension
of license
for default
in account-
ing.

16. This Ordinance shall come into force first day of September, A. D. 1948.

Coming
into force.

CHAPTER 11

AN ORDINANCE TO PROVIDE
FOR OLD-AGE PENSIONS*(Assented to July 23rd, 1948.)*

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

Short title.

1. This Ordinance may be cited as the "Old-age Pension Ordinance."

Agreement
with
Dominion.

2. The Commissioner of the Yukon Territory may enter into an agreement with the Governor-General in Council as to a general scheme of old-age pensions in the Territory pursuant to the provisions of any act of the Dominion heretofore or hereafter passed and the regulations made thereunder, and for the payment by the Dominion to the Territory quarterly of an amount equal to seventy-five per cent of the net sum paid out during the preceding quarter by the Territory for old-age pensions pursuant to the provisions of this Ordinance.

Old-age
pensions.

3. The Commissioner may by Order authorize and provide for the payment of old-age pensions in the amount of Fifty Dollars per month to the persons and under the conditions specified in any Act of the Dominion heretofore or hereafter passed, and the regulations made thereunder.

Adminis-
tration of
Ordinance.

4. (1.) This Ordinance shall be administered by a Board to be known as the "Old-Age Pension Board" and the following provisions shall apply to the Board:

(a) The Board shall consist of the Stipendiary Magistrate in and for the Yukon Territory, the Territorial Treasurer and the member of the Yukon Council for Whitehorse.

- (b) The Stipendiary Magistrate shall act as Chairman.
 - (c) In the absence of the Chairman or in the case of his inability to act, any other member may act as Chairman:
 - (d) Where a member appears to have acted for or instead of the Chairman it shall be conclusively presumed that he so acted for one of the reasons mentioned in clause (c):
 - (e) The presence of two members shall constitute a quorum of the Board.
- (2.) The Board shall also be charged with the consideration of applications for Old-age Pensions and the payment of Old-age Pensions.

5. In the absence of any special appropriation of the Council available for the purposes of this Ordinance, all moneys necessary to meet the old-age pensions payable under this Ordinance and the salaries and expenses necessarily incurred in the administration of this Ordinance shall be paid out of the General Revenue Fund of the Territory.

Appropriations.

6. (1.) All accounts incurred in the administration of this Ordinance shall be made up quarterly, and in every case the Old-age Pensions Board shall prepare a balance-sheet and statement of account and submit the same to the Commissioner for his certification.

Accounts.

(2.) Copies of above balance-sheets and statements of accounts shall be forthwith laid before the Council if the Council is then in session, and if not then in session shall be laid before the Council within fifteen days after the opening of the next session.

7. (1.) The Board may make such regulations, not inconsistent with the provisions of this Ordinance, with regard to the scheme of old-age pensions herein provided for,

Regulations.

as may be considered necessary for the proper administration of this Ordinance, and for regulating expenditures to be made thereunder.

(2.) No regulation by reference to which any agreement with the Governor in Council has been made shall be altered, nor shall any change be made in any scheme for the administration of old-age pensions approved by the Governor in Council, except with the consent of the Governor-General in Council, or in accordance with the provisions of the regulations to which he has agreed.

Agreement
with
Provinces.

8. (1) The Commissioner may from time to time enter into an agreement with any Province for the payment of old-age pensions to applicants who are at the time of the application resident in the Province but who were formerly resident in the Territory and who would but for the change of residence, have been eligible for an old-age pension under the provisions of this ordinance and the Commissioner may also make a reciprocal agreement with any Province in respect of old-age pensioners whose pensions were granted in another Province, but who have become resident in the Territory: and any agreement made under this section may contain such incidental covenants and provisions as the circumstances may require.

(2.) Any reciprocal agreement may be varied from time to time.

Repeal.

9. An Ordinance respecting Old Age Pensions, being Chapter 4 of the Ordinances of 1927, is hereby repealed.

CHAPTER 12

AN ORDINANCE TO AMEND
THE "ASSESSMENT ORDINANCE."

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

C. O. 1914.
C. 5.
Amends
S. 20.

1. Section 20 of the "Assessment Ordinance," being Chapter 5 of the Consolidated Ordinances, 1914, is amended by adding at the end of the section the following items:

"61. Electricians.	\$15.00
"62. Battery shops.	15.00"

2. The items added to the Ordinance by section 1 hereof are not subject to the fee increases provided for in chapter 9 of the 1940 Ordinances or chapter 9 of the 1943 ordinances.

Exemption.

CHAPTER 13

AN ORDINANCE TO EXEMPT J. B. KUNZE AND
E. KUNZE FROM PAYMENT OF LICENSE FEE
ON ELECTRIC LIGHT PLANT IN MAYO AREA
FOR STATED PERIOD.

(Assented to July 23rd, 1948.)

C. O. 1914,
C. 5.

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

1. The license provided for in the proviso to section 20 of "The Assessment Ordinance," being Chapter 5 of the Consolidated Ordinances of the Yukon Territory, and amending Ordinances, shall not be levied against Jack Bonnar Kunze and Ed. Kunze, carrying on business in co-partnership in the Mayo area, Yukon Territory, under the firm name and style of Mayo Light Plant in respect of the said Light Plant operated by them for the year ending March 31st, 1949.

CHAPTER 14

AN ORDINANCE TO AMEND
"THE SALE OF BEER ORDINANCE."

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, hereby enacts as follows: 1925, C. 2.

1. Section 22 of "The Sale of Beer Ordinance," being Chapter 2 of the Ordinances of the Yukon Territory 1925, is repealed and the following substituted therefor: Re-enacts
S. 22.

"22. Beer may be sold in licensed premises during the following hours: Monday to Saturday from 7 A. M. to 12 o'clock midnight." Hours of
closing.

2. This Amendment shall come into effect first day of August, A. D. 1948. Coming into
force.

CHAPTER 15

AN ORDINANCE TO AMEND THE
"WOODMAN'S LIEN ORDINANCE."

(Assented to July 23rd, 1948.)

C. O. 1914,
C 53.
1945, C. 13.

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, hereby enacts as follows:

Amends
S. 6.

1. Section 6 of the "Woodman's Lien Ordinance," being Chapter 53 of the Consolidated Ordinances, 1914, as amended by Chapter 18 of the Ordinances of 1945 is further amended by striking out the word "ninety" in the first line thereof and substituting therefor the word "sixty".

CHAPTER 16

AN ORDINANCE TO AMEND
"THE CHIROPRACTIC ORDINANCE."

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, hereby enacts as follows: 1940, c. 5.

1. Section 3 of "The Chiropractic Ordinance" being Chapter 5 of the Ordinances of 1940 is amended by adding at the end thereof the following: Amends
S. 3.

"Or who shall produce such proof that he has been admitted to practise as a chiropractor in the states of Oregon or Washington "

CHAPTER 17

AN ORDINANCE TO AMEND
"THE FIRE PREVENTION ORDINANCE."

(Assented to July 23rd, 1948.)

1944, C. 1.

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, hereby enacts as follows:

Enacts
S. 57A.

1. "The Fire Prevention Ordinance," being Chapter 1 of the Ordinances of the Yukon Territory, 1944, is amended by adding thereto the following section:

Fire works,
control of
sale.

"57A. The sale of any fire-ball, fire cracker, squib, cannon cracker, basket-bomb, giant cracker, sky-rocket, Roman candle, mine, torpedo, or other fireworks, is prohibited except to an adult on the written authority of the Fire Chief or of an Officer of the Royal Canadian Mounted Police. The adult so purchasing the said fireworks shall be responsible for the proper use thereof and for any damage arising therefrom."

CHAPTER 18

AN ORDINANCE TO AMEND
"THE YUKON GAME ORDINANCE."

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows: 1947. C. 3.

1. Section 6 of "The Yukon Game Ordinance" being Chapter 3 of the Ordinances of the Yukon Territory, 1947, is amended by adding at the end thereof the following: Amends
S. 6.

"Provided however that the Controller may authorize the issue of a trapping license to a person whose main occupation is other than trapping where it can be shown that prior to 1947 the applicant had by long use established an interest in a trap line together with its cabins and equipment and was dependent in part for his continued residence in the Territory on the revenue derived therefrom."

2. Section 7 of this Ordinance is amended by adding at the end thereof the following: Amends
S. 7.

"Provided however that where an alien was, prior to 1947, a resident of the Territory, the holder of an alien resident trapping license and had by long use established an interest in a trap line, together with its cabins and equipment, and has made application for citizenship under the Canadian Citizenship Act, the Commissioner may, pending completion of the citizenship application and the issue of the citizenship certificate, authorize the issue of a resident trapping license to the said alien."

Section 7 of the Ordinance is further amended by adding at the end thereof the following: Amends
S. 7.

"Provided however that a resident hunting license may at the discretion of the Commissioner in Council, be issued to an alien who has resided continuously in the Yukon Territory for not less than two years immediately prior to the date of his application for a license."

Amends
S. 9.

3. Sub-section 4 (a) of Section 9 of this Ordinance is amended by adding at the end thereof the following:

"Such license shall also entitle the holder thereof to kill not more than two grizzly bears."

4. The Ordinance is further amended as follows:

Section 9 (1) by striking out the word "and" in the third line thereof and by adding after the bracketed letter "(L)" the following "and (m)"; Section 9(2), by striking out the word "and" in the ninth line thereof and adding after the bracketed letter "(L)" the following "and (m)"; Section 10(2) (c), by striking out the word "and" in the fourth line thereof and adding after the bracketed letter "(L)" the following "and (m)"; Section 31 by striking out the word "and" in the seventh line thereof and adding after the bracketed letter "(L)" the following, "and (m)"; Section 32, by adding after the bracketed letter "(L)" in the first line thereof the following "and (m)"; Section 66 (1), by adding after the bracketed letter "(L)" in the sixth line thereof the following "and (m)"; section 67 (1), by striking out the word "and" in the fourth line thereof and by adding after the bracketed letter "(L)" in the fifth line the following "and (m)"; Section 67 (2), by striking out the word "and" in the sixth line thereof and by adding after the bracketed letter "(L)" the following, "and (m)"; section 67 (3), by striking out the word "and" in the third line thereof and by adding after the bracketed letter "(L)" the following "and (m)".

Amends
S. 80.

5. Section 80 of the Ordinance is amended by adding thereto the following subsection:

McArthur
Game
Sanctuary.

"(2A) The following area is set aside as a game sanctuary to be known as "The McArthur Game Sanctuary:"

“Commencing at the junction of the northwest and northeast branches of the Kalzas River at approximately north latitude of $62^{\circ} 52'$ west longitude $135^{\circ} 25'$ thence northwest along the northwest branch via the south bank of Kalzas Lake to the height of land at Woodburn Lake; thence northwest along Woodburn Creek to its junction with the south branch of Crooked Creek; thence northwest along the south branch of Crooked Creek to its junction with the north branch of Crooked Creek; thence northeast along the north branch of Crooked Creek to the height of land; thence northeast along the southwest branch of Avalanche Creek to its junction with the southeastern branch of Avalanche Creek; thence southeast along the southeast branch of Avalanche Creek to the height of land; thence southeast to the northeast branch of Kalzas River; thence southwest along Kalzas River to the point of commencement.”

CHAPTER 19

AN ORDINANCE TO AMEND
THE "VITAL STATISTICS ORDINANCE."

(Assented to July 23rd, 1948.)

C. O. 1914,
C. 8.

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

Amends
S. 7.

1. Section 7 of the "Vital Statistics Ordinance" being Chapter 8 of the Ordinances of 1914 is amended by adding thereto the following:

"The said fees shall enure to the benefit to His Majesty in the right of the Territory and shall from time to time be transmitted by the registrar to the Territorial Treasurer and shall form part of the General Revenue fund of the Territory."

CHAPTER 20

AN ORDINANCE TO AMEND
THE "YUKON MEDICAL ORDINANCE."*(Assented to July 23rd, 1948.)*

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

C. O. 1914.
C. 64.

1. Section 5 of the "Yukon Medical Ordinance," being Chapter 64 of the Consolidated Ordinances of 1914, is repealed and the following substituted therefor:

Re-enacts
S. 5.

"5. Any person who establishes to the satisfaction of the Commissioner—

Qualifica-
tions of
doctors.

"(a) that he is duly registered in the Canadian Medical Register established pursuant to the Canada Medical Act; or

"(b) that he has been duly licensed by the proper authority in that behalf to practice medicine and surgery in Great Britain and Ireland, or in any province or territory of Canada, or

"(c) that he has completed a four years' course of study at a college or school of medicine or surgery of recognized standing in Great Britain or Ireland or in any province or territory of Canada and has received a diploma of qualification from that college or school; or

"(d) that he has completed a four years' course of study at a college or school mentioned in paragraph (c) of this section, and has received from that college or school a diploma of qualification and has passed before such examiners as the Commissioner has appointed for that purpose, satisfactory exam-

ination with respect to his fitness and capacity to practice as a physician and surgeon, and has paid the proper fees in respect of the examination;

and who furnishes evidence satisfactory to the Commissioner as to his identity and good character, shall, upon application to the Territorial Secretary and upon payment of the proper fees be entitled to be registered under the provisions of this Ordinance."

CHAPTER 21

AN ORDINANCE TO AUTHORIZE AND IMPLEMENT AN AGREEMENT BETWEEN THE DOMINION AND THE TERRITORY.

(Assented to July 23rd, 1948.)

Whereas the Yukon Territory and the Dominion have reached an agreement relating to certain taxation and other matters:

Preamble.

And whereas it is proposed to embody the agreement in a Memorandum of Agreement (hereinafter called the "Agreement") to be executed on behalf of both Governments, of which proposed Agreement and its relative appendices a copy appears in the Schedule:

And whereas the implementation of the Agreement on the part of the Territory necessitates the repeal, suspension, or nullification of certain Ordinances of the Territory:

Now, therefore, the Commissioner, by and with the advice and consent of the Council of the Yukon Territory, enacts as follows:—

1. This Ordinance may be cited as the "Dominion-Territorial Agreement Ordinance."

Short title.

2. In this Ordinance, unless the context otherwise requires, "municipality" has the meaning assigned thereto by the Agreement.

"Municipality."

3. (1) The Commissioner of the Yukon Territory is authorized to execute and deliver, on behalf of the Territory, the Agreement in the form in the Schedule.

Commissioner empowered to act.

(2) The Agreement may, with the approval of the Commissioner, be varied or amended, from time to time.

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as may be agreed upon with the Government of Canada by the Commissioner on behalf of the Government of the Yukon Territory, if, in the opinion of the Commissioner, the Yukon Territory is not adversely affected financially by any such variation or amendment.

Ordinances
suspended.

4. The Ordinances of the Territory referred to in the Agreement are, for the relevant periods provided in the Agreement, but not longer, deemed to be amended, suspended, or inoperative, as the case may be, to the extent necessary to give effect to the Agreement and to permit the Territory to fulfil every obligation assumed by it under the Agreement; and in particular the enactments enumerated in Appendix "A" to the Agreement and required to be repealed or suspended are declared to be inoperative during the said periods to the extent necessary for compliance with the Agreement.

Ordinances
amended.

5. To the extent to which any Ordinance is required to be amended for the purposes of the Agreement, it shall for the relevant period provided in the Agreement have effect and have the force of law as if every required amendment had been expressly made therein.

Prohibition.

6. Neither the Government of the Territory nor any municipality shall do any act or exercise any power or collect any tax in contravention of the provisions of the Agreement.

Territorial
Govern-
ment em-
powered to
act.

7. The Government of the Territory is empowered to do every act and to exercise every power and to make every payment necessary or proper for the purpose of implementing in every respect every obligation assumed by the Territory under the Agreement.

Operation.

8. The preceding sections shall remain in operation only so long as it is necessary to give effect to the terms of the Agreement, but after the termination of the Agreement section 9 shall continue in operation to enable regulations to be made under clause (b) thereof.

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9. The Commissioner in Council may make regulations:— Regulations.

- (a) To enable the Government to implement any obligation assumed by it under the Agreement;
- (b) To meet or remove any difficulty arising by reason of sections, 4, 6, or 7, or arising out of the transition period before, at, and after the termination of the Agreement, or out of the revival of the statutory provisions to which this Ordinance relates;
- (c) To enable the Government to collect any moneys, tax, or fee, or reduced or modified tax or fee, the collection of which is not in contravention of the provisions of the Agreement.

10. Any amount or amounts that the Territorial Government becomes liable to pay to the Government of Canada under the terms of the Agreement shall be a charge upon and be paid out of the Consolidated Revenue Fund. Funds.

11. This Ordinance is retroactive to the extent necessary to give effect to the Agreement. Retroactive.

SCHEDULE

Agreement and appendices referred to in the preamble to this Ordinance not printed herein but may be inspected in the office of the Territorial Secretary, Dawson, Y. T.

CHAPTER 22

AN ORDINANCE TO AMEND
"AN ORDINANCE RESPECTING PARTNER-
SHIPS."

(Assented to July 23rd, 1948.)

C. O. 1914,
C. 69.

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

Amends
S. 14.

1. Section 14 of "An Ordinance respecting Partnerships," being Chapter 69 of the Consolidated Ordinances, 1914, is amended by adding at the end thereof the following:

"The said fees shall enure to the benefit of His Majesty in the right of the Territory and shall from time to time be transmitted by the said Registrar to the Territorial Treasurer and shall form part of the General Revenue fund of the Territory."

CHAPTER 23

AN ORDINANCE TO AMEND THE "CO-OPERATIVE ASSOCIATION ORDINANCE."

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows: 1945, c. 21.

1. Section 53 of the "Co-operative Association Ordinance," being Chapter 21 of the Ordinances of the Yukon Territory, 1945, is amended by adding at the end thereof the following: Amends
S. 53.

"The said fees shall inure to the benefit of His Majesty in the right of the Territory and shall from time to time be transmitted by the said Registrar to the Territorial Treasurer and shall form part of the General Revenue fund of the said Territory."

CHAPTER 24

AN ORDINANCE RESPECTING THE YUKON CORPORATION INCOME TAX

(Assented to July 23rd, 1948.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

- Short title. 1. This Ordinance may be cited as the "Yukon Corporation Income Tax Ordinance."
- Application of "Income War Tax Act." 2. In this Ordinance a reference to the Income War Tax Act of Canada includes that Act or any enactment substituted therefor or in the place thereof.
- Corporations Income Tax, Provision, for. 3. There shall be assessed, levied, and collected, in respect of the income of a corporation resident or carrying on business in the Yukon Territory, an income tax equal to 5 per centum of that portion of its income that is attributable to its operations in the Yukon Territory during each of the fiscal years of the corporation.
- Rules to be applied. 4. For the purposes of this Ordinance, the income of a corporation is its income computed for the purposes of the Income War Tax Act of Canada, and the portion of its income that is attributable to its operations in the Yukon Territory shall be determined according to the rules set forth in the first schedule to this Ordinance.
- Incidence of tax on foreign income. 5. (1) Where a corporation resident in the Yukon Territory is subject to tax under this Ordinance in respect of its income derived from sources outside Canada, there may be deducted from the tax payable under this Ordinance an amount equal to one-sixth of the amount deductible under the Income War Tax Act in respect of taxes

THE YUKON CORPORATION INCOME TAX ORDINANCE. 61

paid to a foreign country on the same income, but where the percentage rate of tax imposed on the same income under the Income War Tax Act is a rate other than thirty per cent, the proportion of the amount deductible under the Income War Tax Act that may be deducted from the tax payable under this Ordinance shall be a fraction of which five is the numerator and the said percentage rate of tax is the denominator.

(2) A corporation may deduct from the tax otherwise payable by it under this Ordinance in respect of its fiscal year ending in the calendar year nineteen hundred and forty-eight, an amount that is in the same ratio to the said tax otherwise payable as the number of days in that fiscal year prior to the first day of January of the said calendar year is to three-hundred and sixty-five.

6. The provisions of the Income War Tax Act of Canada relating to the making of returns, payment of taxes, and assessments, or relating to any other matter affecting the administration of that Act, except those provisions relating to appeals from assessments, shall have force and effect for the purposes of the tax imposed by this Ordinance as if enacted herein except that wherever reference is made in the Income War Tax Act to the Governor-in-Council the reference shall be deemed, for the purpose of this Ordinance, to be made to the Commissioner in Council and wherever a reference is made to the Treasury Board, the Minister or the Deputy Minister of Taxation, the reference shall be deemed, for the purpose of this Ordinance, to be made to the Commissioner of the Yukon Territory.

Procedure under Income War Tax Act to apply.

7. Notwithstanding the provisions of the Income War Tax Act,

Time for filing and payments to be made.

(a) where the fiscal year of a corporation ends during the calendar year nineteen hundred and forty-eight but before this ordinance was enacted, it shall file its return within three months after this ordinance was enacted or within six months after the close of its

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fiscal year, whichever is later, and shall pay all taxes that it is liable to pay upon its income during the fiscal year nineteen hundred and forty-eight, at the time it is required to file the said return,

- (b) where the fiscal year of a corporation ends less than six months after this ordinance was enacted, the payments that accrued due before this ordinance was enacted shall be made at the time when the corporation is required to file its return of income, and
- (c) where a corporation fails to pay all or any part of the amounts required under sub-section (a) or (b) within the times prescribed it shall pay interest on all unpaid amounts at the rate of six per centum per annum from the due date of payment until one month from the day of mailing of the notice of assessment and thereafter at seven per centum per annum until the day of payment.

Appeal from
assessment,
provision for.

8. (1) A corporation that objects to the amount at which it is assessed, or considers that it is not liable to taxation, may, within one month after the day upon which the notice of assessment under the Income War Tax Act is mailed, serve a notice of appeal upon the Commissioner.

(2) Where the Commissioner is satisfied that delay in serving a notice of appeal has been justified, the Commissioner may extend the time for service.

(3) Such notice shall be in writing and shall be served by mailing the same by registered post addressed to the Commissioner of the Yukon Territory.

(4) Every such notice shall be in Form A in the second schedule to this Ordinance and shall set out clearly the reasons for appeal and all facts relative thereto.

(5) Upon receipt of the notice of appeal, the Commissioner shall duly consider the same and shall affirm or

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amend the assessment appealed against, and shall notify the appellant of his decision by registered post.

9. (1) An appeal shall lie to a judge of the Territorial Court from a decision of the Commissioner and notice of appeal in duplicate in form B in the second schedule to this Ordinance shall be deposited with or sent by registered post to the Registrar of the Territorial Court not later than one month from the date of the decision of the Commissioner.

Procedure
on appeal.

(2) Upon receipt of the notice of appeal the Registrar shall forthwith send one of the copies to the Commissioner who shall upon receipt of such copy file with the Registrar all documents relative to the assessment that were before him at the time of the appeal to him, except books of accounts, and shall immediately thereafter give notice by registered post to the appellant of the date of such filing.

(3) Within twenty-one days after the filing of the documents and after giving ten days' notice to the other party the appellant shall apply to a judge of the Territorial Court in chambers to appoint a time and place for the hearing of the appeal and the Registrar shall notify all parties of the time and place so fixed; but the time so appointed shall not be later than one month after the date of the application.

(4) When the time and place are appointed for the hearing of the appeal the proceedings shall thereupon become a cause in the Territorial Court and the Court or a judge thereof may direct the parties to file pleadings.

(5) At the hearing of the appeal the court shall consider and hear the cause upon the material filed with the Registrar and upon such further material or evidence as the Court may permit, and shall decide the matter of the appeal.

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(6) An appeal may be taken to the court of appeal for the Territory from a decision of a judge of the Territorial Court in the same manner as an appeal may be taken in any action or cause in the Territorial Court to which His Majesty is a party and the practice and procedure relating to appeals shall apply to such appeal.

Coming into
force.

10. This ordinance shall be deemed to have come into force on the first day of January, nineteen hundred and forty-eight.

Expiry date.

11. (1) This ordinance shall expire on the first day of January, nineteen hundred and fifty-two.

(2) A corporation may deduct from the tax otherwise payable by it under this ordinance, in respect of its fiscal year commencing in the calendar year nineteen hundred and fifty-one, an amount that is in the same ratio to the said tax otherwise payable, as the number of days in that fiscal year following the last day of December of the said calendar year, is to three hundred and sixty-five.

FIRST SCHEDULE

Income of Corporations attributable to operations
in Yukon

1. If a corporation has no permanent establishment outside Yukon, the whole of the income of the corporation shall be attributed to its operations in Yukon.

2. If a corporation has no permanent establishment in Yukon, no part of its income shall be attributed to its operations in Yukon.

3. (1) If a corporation has a permanent establishment in Yukon and a permanent establishment outside Yukon, there shall be attributed to its operations in Yukon only that part of its income that could properly be considered to have arisen from its activities in Yukon, if the permanent establishment in Yukon and the permanent establish-

ment outside Yukon were operated by different independent persons.

(2) The income to be attributed to the operations of a corporation in Yukon under paragraph one of this rule shall be determined on the basis of the separate accounts pertaining to its permanent establishment in Yukon.

(3) The authority charged with the administration of the Ordinance shall, when necessary for the purpose of paragraph two of this rule, rectify the accounts pertaining to a permanent establishment especially to correct errors or omissions or to establish the prices or remunerations entered in the books at the amounts which might fairly and reasonably have been paid if the permanent establishment outside Yukon were operated by some person other than and independent of the corporation.

(4) Where the business of a corporation consists of different operations, activities or processes (e. g. manufacturing, processing or selling) some of which are carried on in Yukon and some of which are carried on outside Yukon, its income shall be allocated as between the different operations, activities or processes according to sound accounting principles.

(5) In any case where

(a) separate accounts showing the operations of the permanent establishment are not maintained,

(b) the rectification provided for in paragraph three of this rule cannot, in the opinion of the authority charged with the administration of the Ordinance, be affected, or

(c) the authority charged with the administration of the Ordinance and the taxpayer so agree,

there shall be attributed to the permanent establishment in Yukon a portion of the income of the corporation, the

ratio of which to the income of the corporation is equal to the average of the following ratios, namely, the ratio of the gross revenue of the permanent establishment in Yukon to the total gross revenue of the corporation and the ratios of the salaries and wages paid by the corporation to the personnel of the permanent establishment in Yukon to the total salaries and wages paid by the corporation.

(6) In determining the income attributable to the operations in Yukon of a corporation pursuant to paragraphs one, two, three and four of this rule, a properly apportioned part of the general expenses of the head office of the corporation may be attributed to its operations in Yukon if such expenses have not already been taken into account in any rectification made pursuant to paragraph three of this clause.

SPECIAL CASES

4. Notwithstanding anything contained in rule three
 - (a) the income to be attributed to the operations in Yukon of an insurance corporation shall be an amount that is in the same ratio to the income of the corporation as the aggregate of the net premiums received by the corporation in respect of insurance on property situated in Yukon and the net premiums received by the corporation from persons resident in Yukon in respect of insurance other than on property is to the total net premiums received by the corporation; and for the purposes of this paragraph the expression "net premiums received by the corporation" means in the case of a company transacting life insurance, the gross premiums received by the company other than the consideration received for annuities, less premiums returned and less the cash value of the dividends paid or credited to policy holders and, in the case of any other company, the gross premiums received or receivable by the company or paid or payable by the insured less dividends to policy holders and the rebates and return premiums paid on the cancellation of policies;

- (b) the income to be attributed to the operations in Yukon of a bank shall be an amount the ratio of which to the income of the bank equals one-third of the aggregate of the following
- (i) the salaries and wages paid during the taxation year to the personnel of the permanent establishment in Yukon divided by the total salaries and wages paid during the taxation year by the bank; and
 - (ii) the combined loans and deposits of the permanent establishment in Yukon, multiplied by two and divided by the combined loans and deposits of the bank; and for the purposes of this paragraph the loans and deposits for a taxation year shall be the average of the loans or deposits, as the case may be (excluding bonds, stocks, debentures, items in transit and deposits in favour of Canada) at the last day of each month in the taxation year;
- (c) the income to be attributed to the operations in Yukon of a trust or loan or trust and loan corporation shall be an amount that is in the same ratio to the income of the corporation as the gross revenue of the permanent establishment in Yukon is to the gross revenue of the corporation; and for the purposes of this paragraph the expression "gross revenue of the permanent establishment in Yukon" means the aggregate of
- (i) the gross revenue of the corporation in respect of loans secured by property situated in Yukon and the gross revenue of the corporation from residents of Yukon in respect of all other loans;
 - (ii) the gross revenue, not included as gross revenue of the corporation under sub-paragraph (i) of this paragraph, of the permanent esta-

blishment in respect of loans, from residents of those provinces in which the corporation has no permanent establishment, and

(iii) the gross revenue of the permanent establishment other than revenue in respect of loans;

(d) the income to be attributed to the operations in Yukon of a railway corporation shall be an amount the ratio of which to the income of the corporation is equal to the average of the following ratios, namely; the ratio of the equated track miles within Yukon to the equated track miles in Canada and the ratio of the gross ton miles during the taxation year within Yukon to the gross ton miles during that taxation year within Canada and for the purposes of this paragraph

(i) the expression "equated track miles" means the aggregate of the miles of first main track, eighty per centum of the miles of other main track and fifty per centum of the miles of yard tracks and sidings; in computing equated track miles and gross ton miles there shall be included all such mileages of the railways in Canada as are operated by the corporation and by all its subsidiaries;

(ii) The profit or loss of the corporation shall be consolidated with that of all its subsidiaries; and

(iii) the income of the corporation does not include income attributable to the operation of ocean or coastal steamship lines or air lines;

(e) the income to be attributed to the operations in Yukon of an airline corporation shall be an amount the ratio of which to the income of the corporation equals one-quarter of the aggregate of the following:

(i) the amount of the investment of the corporation in fixed assets in Yukon divided by the

amount of the investment of the corporation in fixed assets in Canada; and

- (ii) the number of plane miles, weighted according to the various types of aircraft according to payload capacity in Yukon, multiplied by three and divided by the number of plane miles in Canada, similarly weighted.

GENERAL.

5. (1) Where part of the business of a corporation consists of operations normally conducted by any of the corporations mentioned in rule four, the corporation and the authority administering the Ordinance may agree that the paragraphs of rule four relating to the said operations shall apply to the income attributable to the said part of the business of the corporation, as agreed by the corporation and the authority administering the Ordinance, and that rule three shall apply to the remaining income of the corporation.

(2) Where a railway corporation operates air lines the income to be attributed to the operation of the air line in Yukon shall be determined according to paragraph (e) of rule four.

6. Where a corporation that has a permanent establishment in Yukon is a subsidiary of another corporation or is the parent of a subsidiary corporation or where it is controlled directly or indirectly by the same persons as control another corporation or where conditions are made or imposed between the two corporations in their financial or commercial relationships that in the opinion of the authority administering the Ordinance differ from those that would be made or imposed between independent corporations, the authority administering the Ordinance may determine the income of the corporation to be such income as it would have been if it were a corporation independent of the said parent, subsidiary or other corporation and controlled by different persons.

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7. (1) In these rules unless the context otherwise requires "permanent establishment" includes head offices, branches, mines and oil wells, farms, factories, workshops, warehouses, offices, agencies, installations, professional premises, and other fixed places of business;

(2) Where a corporation carries on business through an employee or agent who has general authority to contract for his employer or principal or has a stock of merchandise from which he regularly fills orders which he receives, the said agent or employee shall be deemed to operate a permanent establishment of the corporation.

(3) The fact that a corporation has business dealings through a commission agent, broker or other independent agent or maintains an office solely for the purchase of merchandise shall not of itself be held to mean that the corporation is operating a permanent establishment.

(4) The fact that a corporation has a subsidiary company in Yukon or a subsidiary company engaged in trade or business in Yukon shall not of itself be held to mean that the corporation is operating a permanent establishment in Yukon.

SECOND SCHEDULE

FORM A

THE YUKON CORPORATION INCOME TAX ORDINANCE
NOTICE OF APPEAL

In re the Yukon Corporation Income Tax Ordinance
and of the
(Name of Taxpayer)
of (address)
..... Appellant.

Notice of appeal is hereby given from the assessment
bearing date the
day of 194..... wherein a tax in the sum
of \$ is levied in respect of

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income for the taxation year 19.....

(Then follow with—

- 1. *Full statement of facts:*
- 2. *Full statement of reasons for appeal.)*

Dated this day of 19.....

.....
(Signature)

SECOND SCHEDULE

FORM B

THE YUKON CORPORATION INCOME TAX ORDINANCE
NOTICE OF APPEAL

In re the Yukon Corporation Income Tax Ordinance
and of the
(Name of Taxpayer)
of (address)
..... Appellant.

Notice of Appeal is hereby given from the decision of
the Commissioner bearing date the day of
19....., wherein the assessment bearing date the
day of 19....., and levying a tax of \$.....
in respect of income for the taxation year 194....., was
affirmed (or amended).

(Then follow with—

- 1. *A final statement of such further facts, statutory provisions and reasons which the Appellant intends to submit to the Court in support of the Appeal as were not included in the Notice of Appeal, or in the alternative a recapitulation of all facts, statutory provisions and reasons included in the Notice of Appeal, together with such further facts, statutory provisions and reasons as the Appellant intends to submit to the Court in support of the Appeal.*
- 2. *A statement that the Appellant desires his appeal to be set down for trial.)*

Dated this day of A. D. 19.....

.....
(Signature)

CHAPTER 25

AN ORDINANCE FOR GRANTING TO THE COMMISSIONER CERTAIN SUMS OF MONEY TO DEFRAY THE EXPENSES OF THE PUBLIC SERVICE OF THE YUKON TERRITORY AND THE CITY OF DAWSON.

(Assented to July 23rd, 1948.)

WHEREAS it appears by Message from John Edward Gibben, Esquire, Commissioner of the Yukon Territory, and in the Supplementary Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "A" are required to defray certain further expenses of the Public Service of the Yukon Territory and the City of Dawson, and for the purposes relating thereto, for the year ending March 31st, 1948: and

WHEREAS it appears by message from John Edward Gibben, Esquire, the Commissioner of the Yukon Territory, and in the Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "B" to this Ordinance are required to defray certain expenses of the Public Service of the Yukon Territory, and for the purposes relating thereto, for the twelve months ending March 31st, 1949: and

WHEREAS it appears by message from John Edward Gibben, Esquire, Commissioner of the Yukon Territory, and in the Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "C" to this Ordinance are required to defray certain expenses of the Public Service of the City of Dawson, and for the purposes relating thereto, for the twelve months ending March 31st, 1949:

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, therefor enacts as follows:

1. From and out of the sums at the disposal of the Yukon Council there shall be paid and applied a further sum not exceeding in the whole Seven-hundred twenty-one thousand, eight-hundred sixty-four dollars and sixty-eight cents for defraying the several charges and expenses of the Public Service of the Yukon Territory for the year ending March 31st, 1948 as set forth in Schedule "A" of this Ordinance; and from and out of the sums at the disposal of the Yukon Council there shall be paid and applied a further sum not exceeding in the whole three-thousand four hundred fifty-nine dollars and twenty-four cents for defraying the several charges and expenses of the Public Service of the City of Dawson for the year ending March 31st, 1948, as set forth in Schedule "A" of this Ordinance.

2. From and out of the funds at the disposal of the Yukon Council there shall and may be paid and applied a sum not exceeding in the whole seven-hundred thirteen thousand, six-hundred eighty-five dollars and thirty-one cents for defraying the several charges and expenses of the Public Service of the Yukon Territory for the twelve months ending March 31st, 1949, as set forth in Schedule "B" of this Ordinance.

3. From and out of the funds at the disposal of the Yukon Council there shall and may be paid and applied a sum not exceeding fifty-seven thousand, three-hundred and four dollars for defraying the several charges and expenses of the Public Service of the City of Dawson for the twelve months ending March 31st, 1949, as set forth in Schedule "C" of this Ordinance.

4. The due application of all monies expended shall be duly accounted for.

SCHEDULE "A"

Further sums granted to the Commissioner by this Ordinance for the twelve months ending March 31st, 1948 and for the purpose for which they are granted:

SALARIES AND TRAVELLING EXPENSES:

Territorial Offices:		
Stationery & Supplies		1,946.77
YUKON COUNCIL:		
Travelling Expenses		131.50
SCHOOLS:		
General and Auto Transp't'n.	354.15	
Whitehorse	6,792.80	
Mayo	94.96	
Brooks Brook	59.29	
Swift River	1,868.16	9,169.36
<hr/>		
HOSPITALS, CHARITIES AND PUBLIC HEALTH:		
Mayo General Hospital	9,203.40	
Medical Health Of'cer, Mayo	75.00	
Public Health and Care of Indigents	14,770.16	
Care of Children in St. Paul's Hostel	697.94	24,746.50
<hr/>		
TOWN OF MAYO: Fire Department		1,180.59
ROADS:		46,974.33
GOVERNMENT LIQUOR ORDINANCE:		637,715.63
		<hr/>
		\$721,864.68
CITY OF DAWSON:		\$ 3,459.24
		<hr/>

SCHEDULE "B"

Sums granted to the Commissioner by this Ordinance for the twelve months ending March 31st, 1949, and the purpose for which they are granted:

TERRITORIAL OFFICES		
Salaries	31,700.00	
Travelling Expenses	1,380.00	
Stationery and Supplies	8,000.00	41,080.00
<hr/>		
Carried forward		41,080.00

SUPPLY

75

Brought forward 41,080.00

YUKON COUNCIL

Sessional Indemnities and Travel-
ling and Living Expenses 4,000.00

SCHOOLS

Generally	9,300.00	
Dawson	25,280.00	
St. Mary's	3,900.00	
Whitehorse	39,700.00	
Mayo	13,450.00	
Carcross	3,900.00	
Destruction Bay	2,800.00	
Brooks Brook	2,800.00	
Swift River	2,800.00	
Teslin	2,800.00	
Watson Lake	2,800.00	
Christ, the King	13,828.00	123,358.00

HOSPITALS, CHARITIES AND PUBLIC HEALTH

St. Mary's Hospital, Dawson:

Grant toward Capital Expen- diture	8,000.00	
Grant toward 1947-48 defi- cit	11,057.31	
Estimated amount payable un- der agreement	55,000.00	

Whitehorse General Hospital:

Estimated amount payable un- der agreement incld'g Grant	25,000.00	
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Mayo General Hospital:

Estimated amount payable un- der agreement incld'g Grant	15,000.00	
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Medical Care of Indigents:

Dawson	2,500.00	
Mayo	900.00	
Whitehorse	900.00	4,300.00

Carried forward 118,835.31 168,438.00

Brought forward	118,357.31	168,438.00
Territorial Sanitary Inspector ..	4,000.00	
Travelling Expenses	2,000.00	
Public Health and Care of Indi- gents including care of T-B. patients in Chas. Camsell In- dians Hospital	60,000.00	
Care of Indigent White & Half- Breed Children in St. Paul's Hostel	6,000.00	
Care of Indigent White & Half- Breed Children in Whitehorse Indian Mission School	1,500.00	
T-B. Prevention, Surveys, etc. ..	1,500.00	
Child Welfare, Extra-Territorial	400.00	
Venereal Disease Prevention ...	200.00	193,957.31

GRANTS

Physical Fitness Program	1,500.00	
Yukon Law Library	300.00	
Library & Reading Rm.-Dawson	900.00	
Library & Reading Rm.-Mayo ..	450.00	
Library & Read'g Rm.-W'horse	900.00	
Grant for Library Building, Whitehorse	4,000.00	
B.C.-Yukon Chamber of Mines	750.00	
Fish and Game Association	500.00	
City of Dawson	30,000.00	
Community Hall-Carmacks	200.00	
Transportation of Elk into Yu- kon Territory	2,000.00	
Whitehorse Board of Trade.....	500.00	42,000.00

MISCELLANEOUS

Wolf & Coyote Bounty	12,500.00	
Wolf Poisoning Campaign	1,000.00	
Registration of Traplines	1,000.00	
Carried forward	14,500.00	404,392.31

SUPPLY

77

Brought forward	14,500.00	404,395.31
Consolidation of Ordinances	5,000.00	
Retirement Fund	25,000.00	
Contingencies	10,000.00	
Assay Office Maintenance	1,800.00	
Plebiscite re Sale of Liquor	1,200.00	
Appraisal & Valuation of Terri- torial Property	5,000.00	62,500.00

TOWN OF WHITEHORSE

Reconditioning Fire Hall	5,000.00	
Fire Dept: Salary, Chief	3,600.00	
Hosemen - Drivers	8,100.00	
Substitutes & Volun- teers	350.00	
Light, Fuel, Telephone	900.00	
New Equipment	1,000.00	
Maintenance	500.00	
Pumping Service	2,500.00	
Street Lighting	3,000.00	
Sanitary Inspector & Dog Pound Keeper	240.00	
Streets & Sidewalks	10,000.00	
Public Lavatory	400.00	35,590.00

TOWN OF MAYO

General Services		3,000.00
ROADS, BRIDGES, PUBLIC WORKS		
New Equipment	60,000.00	
Maintenance of Equipment	27,000.00	
Gas and Oils	22,000.00	
Materials & Supplies	5,000.00	
Aviation Fields	9,500.00	
Dawson:		
Ferry Service	6,000.00	
Dawson to Miller Creek & In-		

Carried forward	129,500.00	505,485.31
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Brought forward	129,500.00	505,485.31
International Boundary	7,500.00	
Klondike Road - Dawson to North Fork	7,500.00	
Hunker Road	1,000.00	
Dominion Road	1,500.00	
Sulphur Creek Road	2,000.00	
Bonanza, Eldorado	1,000.00	
Winter Roads	1,000.00	
Sundry	2,000.00	
Clear Creek Road - Maintenance & Repairs	2,000.00	
Thistle & Henderson - Mainte- nance & Repairs	1,000.00	
Carmacks District:		
Dawson Trail from Kynocks to Minto, including Mt. Free- gold and Nansen Creek Road and approaches to Nordenski- old Bridge	6,000.00	
Whitehorse:		
Winter Roads-Snow Removal	1,000.00	
Carcross Road	1,500.00	
Carcross to Jake's Corner ...	1,500.00	
Takhini (Military) Road to Little River	500.00	
Takhini Bridge Repairs	6,000.00	
Carcross Bridge Repairs	5,000.00	
Pueblo Mine to Fish Lake ..	2,000.00	
Noranda Mining Co: Repairs to Grafters Road	1,000.00	
Rapids Road	1,000.00	
Burwash Creek Road	2,000.00	
Sheep Creek Bridge	500.00	
Livingstone Creek Road	500.00	
Mayo District:		
Winter Roads	1,000.00	
Carried forward	185,500.00	505,485.31

Brought forward	185,500.00	505,485.31
Main Road - Elsa Mine	1,500.00	
Duncan Creek to Keno City ..	7,200.00	
Williams Creek Cut-Off	2,500.00	
Calumet to Keno Road	500.00	
Keno Hill Road	1,000.00	
Mayo Lake Road	2,000.00	
Haggart Cr. to Dublin Gulch Road	1,000.00	
Hight Creek Road	1,000.00	
Minto Lake Road	500.00	
Mayo Bridges	500.00	
Mayo Airfield Road	500.00	
Elsa to Calumet (U. K. H. M. Co.)	2,000.00	
No Cash to Elsa-Calumet (U. K. H. M. Co.)	1,000.00	
Sundry	1,500.00	208,200.00
		<u>\$713,685.31</u>

SCHEDULE "C"

CITY OF DAWSON

Fire Department	20,640.00	
Hydrant Service	18,444.00	
Street Lighting	2,975.00	
Printing & Stationery	400.00	
Sanitary Inspector & Dog Pound Keeper	220.00	
Contingencies	700.00	
Streets & Sidewalks	13,925.00	\$57,304.00
		<u>\$57,304.00</u>

5. In the event of there being a surplus of monies standing to the credit of any item voted for Roads, Bridges and Public Works after the construction or repairs provided for have been completed to the satisfaction of the Superintendent of Works & Buildings, such surplus of monies shall forthwith, on the acceptance of such works or

repairs by the Commissioner of the Yukon Territory, be taken from said item and become part of and be added to the amount provided for Contingencies to such Roads, Bridges and Public Works, and shall thereafter be at the disposal of the Commissioner of the Yukon Territory for Roads, Bridges and Public Works.

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