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**FEDERAL REGULATIONS INVOLVING
RECORDS RETENTION REQUIREMENTS
FOR BUSINESSES
IN CANADA**



Government
of Canada

Gouvernement
du Canada

Regional Industrial
Expansion

Expansion industrielle
régionale

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RECORDS RETENTION REQUIREMENTS
FOR BUSINESSES
IN CANADA**

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INDUSTRIELLE REGIONALE

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FOREWORD

This handbook is an update of the earlier version and is intended as a guide to the business community for those sections of the federal statutes and regulations requiring the retention of records in the private sector. It tells the user:

- ° what records must be kept,
- ° who must keep records,
- ° how long the records must be kept and the legal penalties involved in non-compliance, and
- ° the relevant statute and/or regulation, the relevant section of each, and the department or agency administering the Act.

The material in the handbook is divided by federal government departments and agencies. It incorporates those federal statutes and regulations pertaining to records retention as of March 31, 1985. To facilitate usage, these requirements are written in as simple language as possible.

We hope this handbook will be useful to business in ascertaining the records retention requirements of the federal government.

NOTICE:

The Records Retention Requirement handbook should be used by businesses as a guide only. While every effort has been made to ensure that the handbook is comprehensive, it is possible that some existing record retention requirements are not included. This publication does not have the effect of law, regulation or ruling. For precise requirements, businesspersons are advised to consult the relevant statutes and/or their legal advisers.

* * *

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1. AGRICULTURE

REGULATIONS: Animal Disease and Protection Regulations, ss. 78.20, 78.22, 78.24.

STATUTE: Animal Disease and Protection Act, s. 48.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every owner or person in charge of a bovine of:

- ° a dairy breed over the age of 24 months, or
- ° a beef breed over the age of 24 months
(except a steer or spayed heifer) who wants it transported within a non-designated region
 - from an owner's farm or premises to another, or
 - from an owner's farm or premises to a public sale, auction or market of livestock.

RECORDS WHICH MUST BE KEPT:

A certificate that the bovine has been tested and proved negative for brucellosis within thirty days preceding the transport must be kept, or

Where the sale is conducted on the owner's premises, a certificate that the bovine has proved negative to a test for brucellosis.

DISCLOSURE:

The appropriate certificate must be produced to a duly authorized inspector on request.

RETENTION PERIOD:

Records must be kept for six months from the date a bovine is moved from an owner's premises.

PENALTY:

Failure to produce the certificate to an inspector on his/her request is an offence punishable on summary conviction. Persons found guilty are liable to a fine not exceeding \$500 or to imprisonment for a term not exceeding six months or both.

* * *

REGULATIONS: Animal Disease and Protection Regulations, ss. 116, 119.

STATUTE: Animal Disease and Protection Act, s. 48.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every person who operates an animal semen production centre.

RECORDS WHICH MUST BE KEPT:

For each animal, the following information must be recorded:

- ° date on which the animal was admitted to the centre
- ° name and address of the owner or the person from whom the animal was purchased
- ° a certificate that the animal was tested and proved negative for
 - tuberculosis
 - brucellosis
 - leptospirosis

and, in addition, certificates for tests proving negative for the following:

- ° a bovine:
 - bluetongue
 - leucosis
 - paratuberculosis
 - vibriosis
 - tichomoniasis
- ° a porcine animal:
 - transmissible gastroenteritis
 - Aujeszky's disease
- ° a goat:
 - bluetongue
 - paratuberculosis

and any other disease that the Minister may specify within 30 days preceding the date of admission:

- ° the date on which the animal was released from the centre and the disposition made of it
- ° the dates on which semen was collected from each animal, the quantity collected and stored in the centre, identified by animal.

DISCLOSURE:

These records must be produced for examination by an authorized inspector on request.

RETENTION PERIOD:

Minimum of seven years.

PENALTY:

Failure to produce records for examination by an inspector is an offence punishable on summary conviction by a fine not exceeding \$500 or by imprisonment for a term not exceeding six months or both.

* * *

REGULATIONS: Animal Disease and Protection Regulations, s. 129.

STATUTE: Animal Disease and Protection Act, s. 48.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every holder of a product licence issued by the Minister to manufacture a veterinary biologic.

Veterinary Biologic: any substance or mixture of substances derived from animals, helminths, protozoa or micro-organisms, manufactured, sold or represented for use in

- the diagnosis, treatment, mitigation or prevention of a disease, disorder, abnormal physical state or the symptoms thereof, in animals or
- restoring, correcting or modifying organic functions in animals.

RECORDS WHICH MUST BE KEPT:

Records must be kept respecting the

- ° preparation
- ° manufacture
- ° preservation
- ° storage
- ° testing
- ° sale
- ° distribution

of an veterinary biologic manufactured by him/her.

DISCLOSURE:

These records must be made available for inspection upon the request of a veterinary inspector.

RETENTION PERIOD:

These records must be kept for at least two years following the expiration date of the veterinary biologic.

PENALTY:

Failure to produce the records for inspection is an offence punishable on summary conviction by a fine not exceeding \$500 or imprisonment for a term not in excess of six months or both.

REGULATIONS: Animal Disease and Protection Regulations, s. 151.

STATUTE: Animal Disease and Protection Act, s. 48.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every railway, air carrier, or motor carrier engaged in the interprovincial or international transport of animals.

RECORDS WHICH MUST BE KEPT:

For every shipment of animals, a record must be kept showing

- ° the name and address of the shipper
- ° the name and address of the consignee
- ° the number, description and gross weight of the livestock or other animals
- ° the identifying number of the railway car or registration number of the motor vehicle
- ° the number of square metres or square feet of floor area in the railway car, motor vehicle or aircraft that is being used to transport the livestock or other animals
- ° the time when, date on which and place where the livestock or other animals came into the carrier's custody
- ° the time when, date on which and place where the livestock or other animals were fed, watered and rested while in the carrier's custody
- ° the time when, date on which and place where the livestock or other animals were unloaded at destination
- ° the name and address of the driver of the motor vehicle in which the livestock or other animals were transported,
- ° the date on which and place where the motor vehicle was last cleaned and disinfected.

DISCLOSURE:

A copy of this record must accompany every shipment of livestock or other animals and must be produced to an inspector on request.

RETENTION PERIOD:

Two years.

PENALTY:

Failure to maintain the records described is an offence punishable on summary conviction.

* * *

REGULATIONS: B.C. Turkey Marketing Board (Interprovincial and Export) Order, ss. 2, 3.

STATUTE: Agricultural Products Marketing Act, s. 4.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to any person engaged in the raising of any class of turkey for meat or egg production in the area covered by the B.C. Turkey Marketing scheme and destined for interprovincial or international trade.

RECORDS WHICH MUST BE KEPT:

Accurate books and records, in English, containing information regarding the

- ° production
- ° processing
- ° packing
- ° storing
- ° transporting
- ° marketing

of the turkeys by him/her must be kept.

DISCLOSURE:

Any person authorized by the B.C. Turkey Marketing Board may enter and inspect the premises where turkeys are raised and demand the production of any of the information required to be maintained in the form of books and records.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain the books and records as prescribed or to grant an inspector access is an offence punishable on summary conviction. If found guilty, a person is liable to a fine not in excess of \$500 or imprisonment for a term not exceeding six months or both.

* * *

REGULATIONS: Canada Grain Regulations, s. 23.

STATUTE: Canada Grain Act, ss. 68, 69.

DEPARTMENT: Agriculture

APPLICATION:

These requirements apply to any person licensed

° to operate a:

- primary
- process
- terminal
- transfer

- grain elevator, or

° to carry on business as a grain dealer.

RECORDS WHICH MUST BE KEPT:

A record must be kept of

- ° all grain delivered to him/her
- ° all grain stored by him/her
- ° the grade of all such grain
- ° information as to whether the grain was
 - purchased
 - received for storage
 - received for sale on commission.

DISCLOSURE:

Any inspector of the Canadian Grain Commission, or any person authorized by the Commission, may enter and inspect the records required to be maintained.

RETENTION PERIOD:

Six years.

PENALTY:

Failure to keep the records described is punishable:

- ° for an individual
 - on summary conviction, by imprisonment for not more than one year or a \$2 000 fine, or both
 - on indictment, by imprisonment for not more than two years or a \$4 000 fine, or both

° for a corporation

- on summary conviction, by a \$3 000 fine
- on indictment, by a \$6 000 fine.

* * *

STATUTE: Canadian Dairy Commission Act, ss. 2, 9, 19, 21.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to persons producing dairy products.

RECORDS WHICH MUST BE KEPT:

This Act does not require records to be kept. It gives inspectors the right to enter any place in which they reasonably believe there is a product regulated by the Dairy Commission, basically, any dairy product. They may also inspect, make copies of and take extracts from any books, records or documents. Inspectors have certificates of authority and on request must show them to the person in charge.

DISCLOSURE:

Those on the Canadian Dairy Commission have all the powers of a commissioner under the Inquiries Act. This means that the Commission may order the production of documents, records and books. For more information, see page 267 (Inquiries Act).

RETENTION PERIOD:

Not required.

PENALTY:

It is an offence to fail to give an inspector reasonable assistance. It is also an offence to fail to give information, either to an inspector or to the Canadian Dairy Commission. The offences are punishable:

- ° on summary conviction, by a fine not exceeding \$500 or imprisonment not exceeding six months or both
- ° on indictment, by a fine not exceeding \$2 000 or imprisonment not exceeding one year or both.

* * *

REGULATIONS: Crop Insurance Regulations, s. 5.

STATUTE: Crop Insurance Act.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to provinces that have entered into a crop insurance agreement with the federal government.

RECORDS WHICH MUST BE KEPT:

Every province with whom an agreement has been entered into shall keep records on the following:

- a) - the number of insurance contracts written
- the amount of insurance in force
- the amount and number of premiums paid
- the number of acres of each of the crops insured by crops, crop year and insurance areas;
- b) - the number of claims for indemnity
- summaries of crop losses indicating nature and extent of loss and the number and amount of indemnity payments paid by crops insured and by insurance areas;
- c) - details of expenses incurred by the province in the administration of the insurance scheme;
- d) - the amount of money in the reserve fund established by the province for the payment of indemnities.

DISCLOSURE:

An authorized crop insurance officer may examine these records on request.

RETENTION PERIOD:

Not specified.

PENALTY:

None.

REGULATIONS: Feed Grain Transportation and Storage Assistance Regulations,
ss. 2, 9.

STATUTE: Livestock Feed Assistance Act, ss. 19.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every person in receipt of a payment for the transportation of feed grain.

Feed Grain: wheat, other than grades of wheat grown in a designated area and designated by regulation not to be feed grain, oats and barley and such other grain and grain products as may be designated as feed grain by regulation.

RECORDS WHICH MUST BE KEPT:

The following records, in respect of each transaction, must be kept:

- ° books of account
- ° bills of lading
- ° sales invoices.

DISCLOSURE:

These records may be inspected and audited by an authorized member of the Canadian Livestock Feed Board during normal business hours.

RETENTION PERIOD:

Six years.

PENALTY:

Not specified.

* * *

REGULATIONS: Feeds Regulations, 1983, s. 15.

STATUTE: Feeds Act, ss. 7, 10.

DEPARTMENT: Agriculture

APPLICATION:

The Regulations and the Act applies to all manufacturers and sellers of livestock feeds.

RECORDS WHICH MUST BE KEPT:

A copy must be kept of

- ° the mixing formula used in the manufacturing of all consultant formula feeds, all customer formula feeds and all feeds exempt from registration in Regulations 5.(2)(d).

DISCLOSURE:

Any inspector appointed under the Act may enter any premises and inspect the records that are to be maintained.

RETENTION PERIOD:

Six months from the last date of manufacture of the feed.

PENALTY:

Failure to keep the records described is punishable:

- ° for an individual
 - on summary conviction, to a fine not exceeding \$500 or imprisonment for a term not exceeding 6 months or both
 - on indictment, to a fine not exceeding \$2 000 or imprisonment for a term not exceeding one year or both
- ° for a corporation
 - on summary conviction, to a fine not exceeding \$1 000
 - on indictment, to a fine at the discretion of the court.

* * *

REGULATIONS: Fresh Fruit and Vegetable Regulations, s. 58.
Processed Products Regulations, s. 18.
Licensing and Arbitration Regulations, s. 18.
Honey Regulations, s. 21.

STATUTE: Canada Agricultural Products Standards Act, ss. 3, 6, 7, 13.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every owner or operator of a registered produce warehouse, a registered processing establishment, a registered honey establishment and to licensed dealers.

RECORDS WHICH MUST BE KEPT:

- ° In relation to fresh fruit and vegetables handled by the warehouse, records must be kept of
 - kind and grade of produce
 - size of containers.
- ° In relation to processed fruit and vegetables handled by an establishment, records must be kept of
 - monthly pack figures of all fruit and vegetables packed within the establishment.
- ° In relation to licensed dealers, records must be kept of
 - details of transactions carried out under the licence
 - names and addresses of the owners of the business
 - documents referred to in Schedule IV of the Regulations.
- ° In relation to honey, an up-to-date record must be kept of the honey pack that shows
 - quantity, class and grade of each lot of honey
 - the size and type of containers in which it was packed
 - quantity of honey pooled or purchased and persons from whom it was received or purchased
 - quantity of honey packed on a custom basis and persons for whom it was packed.

DISCLOSURE:

An authorized inspector may enter any place in which he/she believes an agricultural product is stored and require the production of any

- ° books
- ° shipping bills
- ° bills of lading
- ° other documents and papers relating to the product.

RETENTION PERIOD:

Not currently specified for Fresh Fruit and Vegetable Regulations, but soon to be amended to two years.

Not specified for Processed Products Regulations or Honey Regulations.

Two years for Licensing and Arbitration Regulations.

PENALTY:

Failure to permit an inspector to examine books and records is an offence punishable:

- ° on summary conviction, by a fine not in excess of \$500 or by imprisonment for a term not in excess of six months or both
- ° on indictment, by a fine not exceeding \$2 000 or by imprisonment for a term not in excess of one year or both.

Failure to maintain adequate books and records may lead to suspension or cancellation of registrations and licenses.

* * *

REGULATIONS: Grain Futures Regulations, ss. 4, 5.

STATUTE: Grain Futures Act, ss. 2, 5, 12.

DEPARTMENT: Agriculture.

APPLICATION:

The records retention requirement described below apply to the following associations and their members:

- ° Winnipeg Commodity Exchange
- ° Winnipeg Commodity Clearing House
- ° Lake Shipper's Association
- ° Vancouver Grain Exchange
- ° British Columbia Grain Shipper's Clearance Association.

RECORDS WHICH MUST BE KEPT:

Records must be kept of all purchase and sale records and all books relating to each transaction in grain futures. These must include all records and books required to be maintained under the bylaws, rules and regulations of the exchange.

DISCLOSURE:

The Supervisor appointed by the Board of Grain Commissioners may examine the books and records required to be maintained by any exchange or clearing house at any time during the normal business hours of the exchange.

RETENTION PERIOD:

Four years (in process of being amended to three years).

PENALTY:

Every officer or servant of the above-mentioned associations who

- ° fails or refuses to admit the Supervisor to the premises of the exchange or clearing house
- ° refuses to permit him/her to examine the books and records of the exchange or clearing house
- ° obstructs the Supervisor in any manner during the performance of his/her duties

is liable, on summary conviction, to a fine not exceeding \$100 and, in default of payment, to imprisonment for one month.

Every person who is guilty of a breach of any other provision of the Act or Regulations is liable, on summary conviction, to a fine not exceeding \$1 000.

* * *

REGULATIONS: Hatchery Regulations, s. 19.

STATUTE: Livestock and Livestock Products Act, s. 29.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to any hatchery.

Hatchery: any place, building, or premises equipped with an incubator capacity of one thousand or more eggs.

RECORDS WHICH MUST BE KEPT:

- ° A record of each lot of eggs purchased or accepted for incubation or shipped to another hatchery for hatching.
- ° A record of each lot of eggs set in the hatchery and each lot of chicks hatched for each hatch.
- ° A record containing the names and addresses of all persons involved and the number of eggs or chicks involved in the above transactions.
- ° A record of the disposition of all unsold chicks.

DISCLOSURE:

An inspector designated under the Act may require the production for inspection of all books and records pertaining to chicks or poultry.

RETENTION PERIOD:

Three years.

PENALTY:

Failure to maintain the records described is punishable, on summary conviction:

- ° for a first offence by a fine of not less than \$100
- ° in the case of a second or subsequent offence, by a fine of not less than \$100 or to imprisonment for a term not less than one month and not exceeding six months or by both fine and imprisonment.

* * *

STATUTE: Livestock Pedigree Act, ss. 2, 5, 10, 12.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to any livestock pedigree association.

RECORDS WHICH MUST BE KEPT:

- ° Private breeding records for each member.
- ° The secretary of the association must also keep a book at the head office. The officer designated as responsible must keep a book at each branch office of the association. The bylaws and all amendments must be kept in these books.

DISCLOSURE:

The Minister of Agriculture may authorize an inspection of the private breeding records of the association in order to assess the adequacy of the system.

If, on the basis of this inspection, he/she deems it necessary, the Minister may appoint a person to hold an inquiry into the way in which the association is carrying on its business.

The head of the inquiry has all the powers of a Commissioner under the Inquiries Act (he/she may compel the production of the private breeding records and the books of the association).

The books containing the bylaws and their amendments must be open for inspection by the members of the association at all reasonable times.

RETENTION PERIOD:

Not specified.

PENALTY:

For details of the penal sanctions which a Commissioner may use to compel the production of records and the appearance of witnesses, see page 267 (Inquiries Act).

If the Minister of Agriculture is satisfied that the association has failed to carry on its business in accordance with the requirements in the bylaws or this Act for a period of twelve months, he/she may

- ° make a direction to the association that seems proper in the interest of the purposes for which the association was incorporated.

Failure to comply with this direction may result in

- ° the takeover of the association by the Minister's representative on the Canadian National Livestock Record Board
- ° a declaration that the corporate powers of the association are at an end.

* * *

REGULATIONS: Ontario Apple Information (Interprovincial and Export) Regulations, ss. 2, 3, 4, 5, 6.

STATUTE: Agricultural Products Marketing Act, s. 4

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to everyone in Ontario who is engaged in the production or marketing of Ontario-grown apples to be sold outside Ontario unless the apples are grown in

° the territorial districts of Ontario

OR

° the provisional county of Haliburton.

RECORDS WHICH MUST BE KEPT:

All information relating to the

- ° production
- ° sale
- ° purchase
- ° transporting
- ° receiving, or
- ° processing

of apples must be kept.

DISCLOSURE:

All books and records must be produced for inspection upon the request of an Officer or person appointed by the Ontario Apple Marketing Commission.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above is punishable, on summary conviction, by a fine not in excess of \$500 or imprisonment for a term not exceeding three months or both.

* * *

REGULATIONS: Ontario Grapes-for-Processing Information (Interprovincial and Export) Regulations, ss. 2, 3, 4, 5, 6.

STATUTE: Agricultural Products Marketing Act, s. 4.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to everyone in Ontario who is engaged in the production or marketing of Ontario-grown grapes to be sold for processing outside Ontario.

RECORDS WHICH MUST BE KEPT:

All information relating to the

- ° records of all matters relating to the production or marketing of grapes must be kept.
- ° producers must also keep
 - copies of the dealer's original records of the varieties, grades and weights of the grapes supplied by the dealer
 - signed copies of the dealer's weight slips.
- ° dealers must also keep
 - records of the varieties, grades and weights of the grapes delivered.

DISCLOSURE:

Every person engaged in the production or marketing of grapes shall, when requested to do so by a member of the Ontario Grape Growers' Marketing Board, produce the books and records in his/her possession relating to the handling of the grapes by him/her.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above is punishable, on summary conviction, by a fine not in excess of \$500 or imprisonment for a term not exceeding three months or both.

* * *

REGULATIONS: P.E.I. Vegetable Information (Interprovincial and Export) Regulations, ss. 2, 3, 4, 5.

STATUTE: Agricultural Products Marketing Act, s. 4.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to everyone in Prince Edward Island who is engaged in the production or marketing of P.E.I.-grown turnips to be marketed outside P.E.I.

RECORDS WHICH MUST BE KEPT:

Records of all matters relating to the production or marketing of turnips by him/her must be kept.

DISCLOSURE:

Information must be furnished and records produced for inspection on the request of an Officer or authorized representative of the P.E.I. Vegetable Marketing Board.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above is punishable, on summary conviction, by a fine not in excess of \$500 or imprisonment for a term not exceeding three months or both.

* * *

REGULATIONS: Pest Control Products Regulations, ss. 2, 26.

STATUTE: Pest Control Products Act, s. 10.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every person in whose name a certificate of registration is issued. A certificate of registration is a certificate issued by the Director of the Plant Products Division of the Production and Marketing Branch of the Department of Agriculture. This certificate is issued when the product is named under the Pest Control Products Regulations.

RECORDS WHICH MUST BE KEPT:

A record of all quantities of the product named in the certificate that have been:

- ° stored
- ° manufactured
- ° sold

must be kept.

DISCLOSURE:

This record must be made available to the Director at his/her request at such time and in such manner as the Director may require.

RETENTION PERIOD:

Records must be kept for five years from the time the record is made (being changed to three years).

PENALTY:

Every person who fails to comply with these requirements is guilty of an offence punishable:

- ° on summary conviction, by a fine of not exceeding \$500 or imprisonment not exceeding six months or both
- ° on indictment, by imprisonment not exceeding two years.

* * *

REGULATIONS: Produce Licensing Regulations, ss. 2, 14.
Processed Fruit and Vegetable Regulations, s. 18.

STATUTE: Canada Agricultural Products Standards Act, ss. 6, 13.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every owner or operator of a licenced produce warehouse.

RECORDS WHICH MUST BE KEPT:

° In relation to fresh fruit and vegetables handled by the warehouse

- details of all transactions carried on under the licence
- names and addresses of the owners of the business
- accurate records of shipments of fresh fruit and vegetables organized by

(i) kind and grade of produce

AND

(ii) size of containers

must be kept.

° In relation to processed fruit and vegetables handled by the warehouse

- monthly pack figures of all fruit and vegetables packed within the establishment

must be kept.

DISCLOSURE:

An authorized inspector may enter any place in which he/she believes an agricultural product is stored and require the production of any

- ° books
- ° shipping bills
- ° bills of lading
- ° other documents and papers relating to the product.

The owner or person in charge of the premises must render any assistance the inspector may require and not hinder him/her in the execution of his/her duties.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain adequate books and records or failure to permit an inspector to examine them is an offence punishable:

- ° on summary conviction, by a fine not in excess of \$500 or imprisonment for a term not in excess of six months or both
- ° on indictment, by a fine not exceeding \$2 000 or imprisonment for a term not exceeding one year or both.

* * *

REGULATIONS: Race Track Supervision Regulations, ss. 2, 32.1, 137, 143.19
206, 207, 211, 238, 240, 242, 244.

STATUTE: Criminal Code, ss. 188(6.2) (7), 722.

DEPARTMENT: Agriculture

APPLICATION:

These requirements apply to associations incorporated for the purpose of conducting pari-mutuel betting at horse races.

RECORDS WHICH MUST BE KEPT:

Record of Messenger Betting Transactions

Where an association conducts a messenger betting service, the messenger must record each betting transaction in triplicate. The Director must approve the form of this record. Each copy must show:

- ° the name of the race course or association
- ° the words "messenger betting receipt"
- ° a statement that the receipt is not redeemable for cash.

The word(s) "patron" must be shown on the original, "seller's copy" on the duplicate, and "messenger copy" on the triplicate.

The messenger must sign each betting receipt and record on it:

- ° the date
- ° the name or other identification of the bettor
- ° the amount of the bet
- ° the pool on which the bet is made
- ° the race number
- ° the horse or combination of horses on which the bet is made.

The messenger must keep the triplicate receipt in the messenger betting receipt book and give each completed receipt book to the association.

The association must keep these books.

The Director may authorize the use of receipts of betting transactions between patrons and messengers in duplicate. He/she may do so if the association uses approved tape recorders to record the conversations between sellers and messengers regarding sales of pari-mutuel tickets. In this case, the association must keep the tape recordings.

Record of Outstanding Tickets

Associations must keep a record of outstanding tickets. This record must be kept in an outbook approved by the Director, or on an approved electronic computer printout. The outbook or computer printout must contain the following information:

- ° the date of the race
- ° race number
- ° winning horse number
- ° mutuel number of code
- ° payout price for each ticket
- ° number and value of outstanding tickets in each category
- ° on the date of cashing, each individual ticket or group of identical tickets cashed, showing the date of cashing under a separate column heading
- ° as each ticket or group of tickets is cashed, the deduction of these tickets still outstanding and the net number of tickets still outstanding
- ° a net total of amounts still outstanding.

The total must be at the bottom of each ledger page.

Record of Outstanding Tickets Cashed

Outstanding tickets that have been cashed must be kept by the association. They must be grouped according to day, race and pool.

Records of Telephone Account Betting

Associations operating telephone account betting must keep tapes of voice recordings, computer reports and all written transaction records for not less than 35 days.

Records of Veterinarians

Veterinarians practising on a race course must maintain records indicating

- ° the name and tattoo number of every horse treated
- ° the names of the owner and trainer of every horse treated
- ° the description of any drug administered to a horse
- ° the date, time and dosage of the drug administered.

Veterinarian records (or log book) must be retained for a minimum of 60 days from the date of the last entry or for such period as authorized by the applicable Provincial Commission.

Records of Official Chemists

Official chemists must maintain records, analytical reports and references of sample analysis.

DISCLOSURE:

Every association must allow any Race Track Officer, with credentials issued by the Minister, admission and access at any time to any part of the race course including the pari-mutuel plant, stables, stable area, grandstand, association offices, books, ledgers, accounts, documents, records, equipment or facilities to which the Race Track Supervision Regulations apply.

Where an officer has reasonable grounds to believe that an offence under the part of the regulations dealing with drugs has been committed, the officer may enter any place, building, vehicle or receptacle that is on or near the race track. The officer may seize and take away anything that he/she believes is evidence that an offence has been committed.

RETENTION PERIOD:

The record of messenger betting transactions must be kept for three months from the end of each race meeting. When the Director has authorized the use of a tape recorder in lieu of the triplicate copy of the transaction, the tape recordings must be kept for three months from the end of each race meeting or for such other period as is approved by the Director.

The retention period for the record of outstanding tickets is not specified.

The outstanding tickets which have been cashed must be kept until April 30 following the year in which the tickets were sold or until such time as their destruction is authorized by an officer.

Telephone account betting records must be kept a minimum of 35 days.

Veterinarian log books must be kept 60 days or as authorized by the Commission.

The retention period for official chemist records is not specified.

PENALTY:

Any Commission that adopts any portion of the part dealing with drugs as part of its rules of racing may institute proceedings under those rules against any person who commits an offence described in that part.

Every person who violates or fails to comply with any of the provisions in these regulations is guilty of an offence punishable:

- ° on summary conviction, by imprisonment for a term not exceeding six months or a fine not exceeding \$500 or both
- ° on indictment, by imprisonment for a term not exceeding two years.

REGULATIONS: Saskatchewan Hog Information (Interprovincial and Export) Regulations, ss. 2, 3, 4.

STATUTE: Agricultural Products Marketing Act, s. 4.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to any person engaged in the marketing of hogs raised in Saskatchewan and destined for interprovincial or export trade.

RECORDS WHICH MUST BE KEPT:

A record containing the names of the consignor and purchaser of every animal sold at the sale, auction or market must be kept.

DISCLOSURE:

An authorized inspector may examine these records on request.

RETENTION PERIOD:

Two years.

PENALTY:

Failure to comply with the requirements outlined above is punishable, on summary conviction, by a fine not exceeding \$500 or imprisonment for a term not exceeding six months or both.

* * *

REGULATIONS: Stockyards Regulations, ss. 10, 11, 27, 31.

STATUTE: Livestock and Livestock Products Act, s. 29.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to any owner or operator of a stockyard.

Stockyard: any area of land in operation as a public market for the sale of livestock declared to be a stockyard by the Minister of Agriculture.

RECORDS WHICH MUST BE KEPT:

° A record must be kept of the

- origin
- owner
- number
- kind

of all livestock in each shipment.

° A record must be kept of all sales.

° A record must be kept of all orders for purchases.

DISCLOSURE:

An authorized inspector may require the production for inspection of all books, records and other documents related to the conduct of the stockyard.

Every cooperative association and commission merchant operating a stockyard must produce for inspection, upon request, all orders for the purchase of livestock.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to keep records in the prescribed form is punishable on a summary conviction:

° for a first offence, by a fine of not less than \$100

° in the case of a second or subsequent offence, by a fine of not less than \$100 or by imprisonment for a term not less than one month and not more than six months or both.

REGULATIONS: Stockyards Regulations, s. 31.

STATUTE: Livestock and Livestock Products Act, s. 29.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every owner or operator of a packer's yard.

Packer's Yard: any enclosed place operated by any packer and used in connection with receiving, holding or weighing livestock for slaughter or for marketing or shipment for slaughter.

RECORDS WHICH MUST BE KEPT:

A record must be kept of the

- ° origin
- ° class
- ° volume
- ° quality
- ° purchase price

of all livestock received.

DISCLOSURE:

An authorized inspector may require the production for inspection of all books and records relating to the operation of the packer's yard.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to keep records in the prescribed form is punishable, on summary conviction:

- ° for a first offence, by a fine of not less than \$100.
- ° in the case of a second or subsequent offence, by a fine of not less than \$100 or by imprisonment for a term of not less than one month and not more than six months or both.

* * *

REGULATIONS: Stockyards Regulations.

STATUTE: Livestock and Livestock Products Act, ss. 33, 34.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every person processing, grading, shipping or transporting any livestock product.

Livestock Product: meat, raw hides and skins, raw furs, dressed poultry, eggs or wool.

RECORDS WHICH MUST BE KEPT:

Adequate records must be maintained relating to the operations carried out by him/her on the livestock products.

DISCLOSURE:

An inspector may require the production for inspection of all records relating to a livestock product or its disposition.

RETENTION PERIOD:

Not specified.

PENALTY:

Anyone who obstructs an inspector in the carrying out of his/her duties is liable on summary conviction:

- ° for a first offence, to a fine of not less than \$100
- ° in the case of a second or subsequent offence, to a fine not less than \$300 or to for a term of not less than three months and not more than six months or both.

* * *

STATUTE: Two Price Wheat Act, ss. 10, 11

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to every:

- ° miller
- ° processor
- ° manufacturer
- ° dealer
- ° other person in Canada

who purchases wheat for human consumption in Canada as wheat or a wheat product from a

- ° producer outside the designated area and any area(s) for which boards have been set up for this Act
- ° miller
- ° processor
- ° manufacturer
- ° dealer or
- ° other such person.

RECORDS WHICH MUST BE KEPT:

Records and books of account should be kept at the place of business in Canada in such form and containing such information as will allow the number of bushels of wheat purchased by him/her from each

- ° producer
- ° miller
- ° processor
- ° manufacturer
- ° dealer
- ° other person to be determined

to be calculated.

Because of the disclosure requirements, it appears that all accounts and vouchers necessary to verify the information in the records and books of account must be kept as well.

DISCLOSURE:

The records and books of accounts and vouchers necessary to verify the records and books of account must be available to anyone authorized by the Minister of Agriculture.

RETENTION PERIOD:

These records must be retained for six years. Records may be destroyed before that time with the written permission of the Minister.

PENALTY:

It is an offence to fail to keep records, books, accounts or vouchers. It is also an offence to fail to disclose this information or fail to give assistance to anyone authorized by the Minister.

* * *

REGULATIONS: Western Grain Stabilization Regulations, s. 3.

STATUTE: Western Grain Stabilization Act, s. 31, 38.

DEPARTMENT: Agriculture.

APPLICATION:

These requirements apply to any person licensed to operate a

- ° primary
- ° terminal, or
- ° transfer

grain elevator.

They also apply to any person who has been registered as a designated purchaser of the eligible grains such as feed mills, feedlots and seed processing plants.

RECORDS WHICH MUST BE KEPT:

A record must be kept of

- ° all grain delivered to him/her for sale.

DISCLOSURE:

An inspector of the Canadian Grain Commission may enter and inspect the records of a licensee, which are required to be maintained. The designated purchaser is subject to the same terms and conditions for disclosure as confirmed by the Designated Purchaser agreement.

RETENTION PERIOD:

Six years.

PENALTY:

As described by section 89.(2) of the Canada Grain Act, every person who violates or fails to comply is liable:

- ° for an individual
 - on summary conviction, to a fine not exceeding \$2 000 or to imprisonment for a term not exceeding one year or both
 - on conviction upon indictment, to a fine not exceeding \$4 000 or to imprisonment for a term not exceeding two years or both; or

° for a corporation

- on summary conviction, to a fine not exceeding \$3 000

- on conviction upon indictment, to a fine not exceeding \$6 000.

There is no prescription for penalty concerning the Designated Purchaser.

* * *

2. ATOMIC ENERGY CONTROL BOARD

REGULATIONS: Atomic Energy Control Regulations, s. 11.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Section 11 requirements apply to every person to whom

- ° a licence has been issued to produce, mine, prospect for, refine, use, sell or possess for any purpose any prescribed substance
- ° A licence has been issued to use, sell or possess any device or equipment containing radioactive prescribed substances
- ° a licence has been issued to import or export any prescribed substance or export any prescribed item
- ° a licence has been issued to operate a nuclear facility.

RECORDS WHICH MUST BE KEPT:

The licensee must maintain records concerning the following information:

- ° the nature, form and quantity of the prescribed substance obtained or used
- ° the location of the substance
- ° the names of all persons involved in the use or handling of the substance
- ° where the substance has been disposed of, full particulars of the disposal of the substance and the licence under which it was disposed
- ° all necessary records to show the dose of ionizing radiation or the exposure to radon daughters received by any person as a result of the use of the prescribed substance or operation of the nuclear facility, as the case may be
- ° all reports of medical examinations that are required pursuant to these Regulations.

In addition, every person to whom a licence to operate a nuclear facility has been issued must keep all necessary records to show the maintenance and operation of the nuclear facility.

In addition to the above, the Atomic Energy Control Board may require any licensee to keep additional records in the interests of health, safety or security.

RETENTION PERIOD:

Not specified.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Atomic Energy Control Regulations, s. 17.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Section 17 applies to any person who employs atomic radiation workers.

RECORDS WHICH MUST BE KEPT:

Any person who employs atomic radiation workers must keep a list of all such workers.

RETENTION PERIOD:

Not specified.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Atomic Energy Control Regulations, s. 18.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Section 18 requirements apply to every person to whom a licence has been issued for the use or possession of an exposure device.

RECORDS WHICH MUST BE KEPT:

The licensee must maintain

- ° a record of the name of the manufacturer, the model number, the serial number, the activity of the prescribed substance, the dates and places of use and the dates of procurement and disposal of the exposure device and each source capsule
- ° a record of the names of all persons whom he/she has permitted to operate or possess the exposure device and the dates of such operation or possession
- ° a record of all requests made by the licensee to have any qualified operator supervise any trainee in the operation of the exposure device, and all written consents thereto
- ° a record of every test, measurement, inspection, maintenance or calibration taken or carried out in respect of the exposure device pursuant to these Regulations
- ° a record for each operator of the exposure device of any measurements submitted to him/her by the operator pursuant to these Regulations
- ° a record for each operator of the exposure device of the radiation dosages received by the operator and determined from thermoluminescent or film dosimeters and from direct reading dosimeters required to be carried or worn by the operator pursuant to these Regulations, including a record of the maximum reading of radiation dosage indicated on the direct reading dosimeter worn by him/her during the operation of the exposure device or on the day of operation.

RETENTION PERIOD:

These records must be kept until the end of three years from the end of the calendar year in which they are made. After this period, the licensee may not dispose of these records unless he/she has given the Atomic Energy Control Board reasonable notice of intent to dispose of these records and deposited those records or a copy thereof with the Atomic Energy Control Board upon its written request.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Physical Security Regulations, s. 4, 12, 14, 15, 18, 19.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

These Regulations apply to any person who operates a facility, as defined in these Regulations.

Facility:

- ° a place where any of the following is used, processed, stored or otherwise possessed:
 - at least 500 g of unirradiated plutonium or U-233
 - more than 1 kg of unirradiated U-235, in uranium enriched in U-235 to 20% or more
 - 10 kg or more of unirradiated U-235, in uranium enriched in U-235 to at least 10% but less than 20%
- ° a place where a nuclear reactor, the thermal power of which may exceed 10 megawatts during normal operation, is located and includes all buildings and other structures containing, forming part of or connected to the nuclear reactor.

Section 4 of these Regulations applies to every licensee who operates a facility, as defined in these Regulations.

RECORDS WHICH MUST BE KEPT:

Each licensee must prepare, provide and maintain every document required by these Regulations in respect of each facility referred to in his/her licence.

RETENTION PERIOD:

These records must be maintained until five years after the termination of the facility licence unless otherwise approved in writing by the Atomic Energy Control Board.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Physical Security Regulations, s. 12.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Section 12 of these Regulations applies to any licensee who operates a facility.

RECORDS WHICH MUST BE KEPT:

The licensee must keep a site plan of each facility that he/she operates, which indicates the location of

- ° the perimeter of the facility
- ° the barrier required pursuant to these Regulations
- ° the unobstructed area circumscribing the barrier
- ° any structure or barrier described in these Regulations
- ° any inner area.

RETENTION PERIOD:

These records must be kept until five years after the termination of the facility licence unless otherwise approved in writing by the AECB.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Physical Security Regulations, s. 14.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Section 14 requirements apply to any licensee who operates a protected area, and proposes to allow any person, other than an inspector appointed under the Atomic Energy Control Regulations or designated under an international agreement, to enter the protected area.

RECORDS WHICH MUST BE KEPT:

The licensee must keep a copy of the identification report prepared with respect to the person to whom entry to the protected area is to be granted. The report must include

- ° the full name, date and place of birth of that person
- ° documentary evidence that that person's presence in Canada is lawful
- ° the address of that person's principal residence in Canada
- ° a photograph depicting the frontal view of the face of that person
- ° the occupation of that person.

RETENTION PERIOD:

These records must be maintained until five years after the termination of the facility licence unless otherwise approved in writing by the AECB.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Physical Security Regulations, s. 15.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Section 15 of these Regulations applies to any licensee who operates a facility.

RECORDS WHICH MUST BE KEPT:

Every licensee must maintain a list of the names of all persons who are authorized to enter a protected area operated by the licensee.

RETENTION PERIOD:

These records must be maintained until five years after the termination of the facility licence unless otherwise approved in writing by the AECEB.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Physical Security Regulations, ss. 18, 19.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Sections 18 and 19 of these Regulations apply to any licensee who operates an inner area, entry to which is sought by an inspector who is appointed under the Atomic Energy Control Regulations or designated under an international agreement, such entry being subject to section 18 of these Regulations.

RECORDS WHICH MUST BE KEPT:

The licensee must keep the following records with respect to the inspector who is authorized to enter an inner area

- ° the full name, date and place of birth of that person
- ° documentary evidence that that person's presence in Canada is lawful
- ° the address of that person's principal residence in Canada
- ° a photograph depicting the frontal view of the face of that person
- ° the occupation of that person.

An application signed by the licensee and that person, that sets out the purpose for which entry into the inner area is required and contains the following information:

- ° the Social Insurance Number of that person
- ° full particulars of any change of name of that person
- ° the marital status of that person including the date and place of any marriage, divorce or annulment
- ° where applicable, the name, nationality, date and place of birth of the spouse of that person
- ° the occupation of that person and the name and address of the present employer of that person
- ° the name and address of each employer of that person during the previous 10 years and the dates of employment with each such employer
- ° the address of the principal residence of that person during each of the previous 10 years

- ° where applicable, the name, address, date and place of birth of that person's

- parents
- step-parents
- brothers and sisters
- step-brothers and step-sisters
- children
- step-children
- spouse's parents, and
- spouse's step-parents

and where applicable, the names and addresses of the present employers of those persons

- ° the name and address of the last school or university at which that person was in full-time attendance
- ° full particulars of any conviction of that person for an offence, other than a conviction for a minor traffic offence or for an offence in respect of which that person has been granted a pardon that is not revoked
- ° the names and addresses of three persons who can provide a character reference for that person;
- ° full details of any military or police service in which that person has engaged, including the dates of employment in and release or retirement from that service and the rank that person attained during such service; and
- ° any other information that the Board may require for the purpose of clarifying any matter mentioned in the application;

To this application must be attached

- ° a copy of the fingerprints of that person
- ° a copy of any medical report on that person required
- ° the written consent of that person to the disclosure of any of the information contained in the documents referred to above, to or by the Board to the extent necessary for the Board to properly investigate and determine whether the entry of that person into the inner area is a risk or may give rise to a risk to the security of any facility.

RETENTION PERIOD:

These records must be maintained until five years after the termination of the facility licence unless otherwise approved in writing by the AECB.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Transport Packaging of Radioactive Materials Regulations,
s. 11, Schedule II.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Section 11 of these Regulations applies to any person who causes radioactive material to be transported in a Type A package.

RECORDS WHICH MUST BE KEPT:

The person must keep records of the information used to determine that the package conforms to the requirements for Type A packages which are listed in Schedule VIII of the Regulations.

RETENTION PERIOD:

These records must be kept for two years.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Transport Packaging of Radioactive Materials Regulations,
s. 18, Schedule II.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Section 18 requirements apply to any person to whom radioactive material is transported in a package.

RECORDS WHICH MUST BE KEPT:

The person to whom radioactive material is transported in a package must keep a record of having examined the package and any observation of evidence of damage to the package or leakage of the contents.

If there appears to be damage or leakage, then that person must also keep a record of the radiation level at the surface of the package.

If the radiation level at the surface of the package exceeds 20 uSv/h, the person must also keep records of the radiation level at 1 m from the surface of the package as well as records of the activity of any non-fixed radioactive material on the external surface of the package.

RETENTION PERIOD:

These records must be kept for two years.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

REGULATIONS: Transport Packaging of Radioactive Materials Regulations, Schedule II.

STATUTE: Atomic Energy Control Act.

DEPARTMENT: Atomic Energy Control Board.

APPLICATION:

Schedule II of these Regulations applies to any person who

- ° causes to be transported Group I low specific activity material in packaging
- ° causes to be transported low-level solid radioactive material in a package under conditions of exclusive use
- ° submits to the Atomic Energy Control Board an application for a package design approval certificate.

RECORDS WHICH MUST BE KEPT:

The person must keep records of the means by which compliance with the test requirements of Schedule II has been established.

RETENTION PERIOD:

Not specified.

PENALTY:

Any person who contravenes the provisions of the Act or Regulations is guilty of an offence punishable:

- ° on summary conviction, by a fine not exceeding \$5 000 or by imprisonment for a term not exceeding two years or both
- ° on indictment, by a fine not exceeding \$10 000 or by imprisonment for a term not exceeding five years or both.

Where an offence has been committed by a company or corporation, every person who at the time was an officer or director of the company or corporation is guilty of a like offence if he/she assented to or acquiesced in its commission or if he/she knew that the offence was about to be committed and made no attempt to prevent its commission.

* * *

3. CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION

REGULATIONS: Cable Television Regulations, s. 12.

STATUTE: Broadcasting Act, s. 29.

DEPARTMENT: Canadian Radio-television and Telecommunications Commission.

APPLICATION:

These requirements apply to licensees providing community programming on a community channel.

RECORDS WHICH MUST BE KEPT:

Each licensee must keep a program log. The form must be acceptable to the Canadian Radio-television and Telecommunications Commission. Each day the following information must be recorded:

- ° the date
- ° the designation of the community channel
- ° the title, name of the producer, a brief description and the duration of each program distributed on its community channel
- ° the times at which:
 - announcements promoting services that the licensee is licensed to provide
 - public service announcements
 - announcements promoting programs transmitted by Canadian stations
 - channel identification announcements

are made and their duration.

The audio reproduction of all programming distributed on its community channel must be kept.

DISCLOSURE:

The program logs must be furnished to a representative of the CRTC on request.

RETENTION PERIOD:

The program logs must be kept for four weeks from the date of distribution of the community programming. At the request of the Commission, the logs must be kept for eight weeks from the date of distribution.

The audio reproductions must be kept for four weeks from the date of distribution of the community programming. At the request of the Commission, the logs must be kept for eight weeks from the date of distribution.

PENALTY:

Every licensee who violates the provisions of any regulations is guilty of an offence. The fine can be up to \$25 000 for a first offence and \$50 000 for each subsequent offence.

* * *

REGULATIONS: Pay Television Regulations.

STATUTE: Broadcasting Act, s. 16.

DEPARTMENT: Canadian Radio-television and Telecommunications Commission.

APPLICATION:

These requirements apply to every licensee and to all programming distributed on the undertaking operated by a licensee.

RECORDS WHICH MUST BE KEPT:

Every licensee shall maintain a program log in a form acceptable to the Chairman.

DISCLOSURE:

A licensee shall present to the Commission, within seven days after the end of each month, its program log for that month.

On or before November 30 in each year, a licensee shall file with the Commission a statement of accounts for the financial year ending August 31 of that year.

RETENTION PERIOD:

Not specified.

PENALTY:

Not specified.

* * *

REGULATIONS: Radio (AM) Broadcasting Regulations, ss. 2, 3, 4, 11.

STATUTE: Broadcasting Act, s. 29.

DEPARTMENT: Canadian Radio-television and Telecommunications Commission.

APPLICATION:

These regulations apply to all persons licensed to operate an AM station and to all matter broadcast by such stations.

Station: a broadcasting transmitting undertaking that broadcasts sound only and is operated by a licensee and includes such undertakings owned by the Canadian Broadcasting Corporation. Station does not include an undertaking that only rebroadcasts the signal of another station.

RECORDS WHICH MUST BE KEPT:

Each station must keep a program log. The form must be acceptable to the Canadian Radio-television and Telecommunications Commission. Each day the following information must be recorded:

- ° the date
- ° the call letters, location and frequency of the station
- ° the times at which station identification announcements were made
- ° the title and a brief description of each program broadcast, the name of the sponsors, if any, the time at which the program commenced and concluded and the appropriate code word or letter for the language or origin of the program, according to Schedule I

SCHEDULE I

Language and Origin of Programming

The following code words or letters are to be used to indicate language and origin of programming for the purposes of section 4:

| | |
|------------------------------------|--|
| (Abbreviation of name of language) | For programming in a language other than the official language for which the station was principally licensed. |
| Live | For live programming, including the first play on the station of live programming produced for delayed presentation. |
| R | For recorded or repeat programming on tape or disc, including programming primarily consisting of recorded music or spoken word. |
| Net | For programming obtained from networks, to be followed by the name of the network, e.g., Net. CBC. |

- ° the time and duration of each commercial announcement broadcast, the total commercial time in each sponsored program and the name of the sponsor of each such announcement and program
- ° the name of the speaker on any talks program and the auspices, if any, under which the talk was given
- ° the name of any candidate for public office speaking on a political broadcast and his/her political affiliation, if any
- ° the name of every person speaking on a political broadcast on behalf of a political party or candidate together with the name of the party or candidate together with the name of the party or candidate on whose behalf the talk was given
- ° the category into which every program, advertisement or announcement falls.

The category must be shown opposite the entry for the program, advertisement or announcement. Schedule II explains the categories. It is too lengthy to reproduce. However, reference should be made to it. Where the program falls into more than one category, the two most prominent content categories must be shown. They must be put in the order of their relative importance in terms of broadcast time.

All times must be local time.

A record of the continuities approved by the Departments of National Health and Welfare or Consumer and Corporate Affairs and broadcast by the stations. These records must contain:

- ° the name of the products
- ° the name of the advertiser or advertising agency submitting the continuity
- ° the registration number assigned to the continuity by the Commission.

Continuities used for commercial announcements approved by the Departments of National Health and Welfare or Consumer and Corporate Affairs must be kept.

Tape recordings or other exact copies of all matters broadcast by the station must be kept. In the case of a network, they may be kept at the originating station.

DISCLOSURE:

Each station must give the Commission any additional information related to its activities at the request of a representative of the Commission. Records must be produced on request. The record of continuities must also be produced to inspectors under the Food and Drugs Regulations.

RETENTION PERIOD:

The logs must be given to the Commission within seven days of the end of each week.

The period for retaining the record of continuities is not specified.

The continuities and tapes must be kept for four weeks from the date of broadcast. If the Commission notifies the station in writing, it may require that the material be kept for eight weeks from the date of broadcast.

PENALTY:

Every licensee who violates the provisions of any regulations is guilty of an offence. The fine can be up to \$25 000 for a first offence and \$50 000 for each subsequent offence.

* * *

REGULATIONS: Radio (FM) Broadcasting Regulations, ss. 2, 4, 11.

STATUTE: Broadcasting Act, s. 29.

DEPARTMENT: Canadian Radio-television and Telecommunications Commission.

APPLICATION:

These regulations apply to all persons licensed to operate an FM station and to all matter broadcast by such stations.

Station: a broadcasting transmitting undertaking that broadcasts sound only and operated by a licensee and includes such undertakings owned by the Canadian Broadcasting Corporation. Station does not include an undertaking that only rebroadcasts the signal of another station.

RECORDS WHICH MUST BE KEPT:

Each station must keep a program log. The form must be acceptable to the Canadian Radio-television and Telecommunications Commission. Each day the following information must be recorded:

- ° the date
- ° the call letters, location and frequency of the station
- ° the times at which station identification announcements were made
- ° the title and a brief description of each program broadcast, the name of the sponsors, if any, the time at which the program commenced and concluded and the appropriate code word or letter set out in Schedule I showing the language or origin of the program

SCHEDULE I

Language and Origin of Programming

The following code words or letters are to be used to indicate language and origin of programming for the purposes of section 4:

- | | |
|------|--|
| Live | For live programming, including the first play on the station of live programming produced for delayed presentation. |
| FF | For time segments in which the matter being broadcast is in a foreground format. |
| R | For recorded or repeat programming on tape or disc, including programming primarily consisting of recorded music or spoken word. |

Net For programming obtained from networks, to be followed by the name of the network, e.g., Net. CBC.

(Abbreviation of language) For programming in a language other than the name of official language for which the station was principally licensed.

- ° the time and duration of each commercial announcement broadcast, the total commercial time in each sponsored program and the name of the sponsor of each such announcement and program
- ° the name of the speaker on any talks program and the auspices, if any, under which the talk was given
- ° the name of any candidate for public office speaking on a political broadcast and his/her political affiliation, if any
- ° the name of every person speaking on a political broadcast on behalf of a political party or candidate together with the name of the party or candidate together with the name of the party or candidate on whose behalf the talk was given
- ° the time of the commencement and conclusion of any time segment in which the matter being broadcast is in a foreground format and the code letters set out in Schedule I showing that format (see Schedule I, above)
- ° the category into which every program, advertisement or announcement falls.

The category must be shown opposite the entry for the program, advertisement or announcement. Schedule II explains the categories. It is too lengthy to reproduce. However, reference should be made to it. Where the program falls into more than one category, the two most prominent content categories must be shown. They must be put in the order of their relative importance in terms of broadcast time.

All times must be local time.

The continuities used for any commercial announcement approved by the Departments of National Health and Welfare or Consumer and Corporate Affairs and a tape recording or other exact copy of all matter broadcast by the station must be kept.

Records of all continuities approved and broadcast must contain

- ° the names of the products
- ° the names of the advertiser or advertising agency submitting the continuity
- ° the registration number assigned to the continuity by the Commission.

DISCLOSURE:

Each station must give the Commission any additional information related to its activities at the request of a representative of the Commission. Records must be presented for inspection at the request of a representative of the Commission.

RETENTION PERIOD:

The logs must be given to the Commission within seven days of the end of each week.

The tapes and continuities must be kept for four weeks from the date of broadcast. If the Commission notifies the station in writing, it may require that they be kept for eight weeks from the date of broadcast.

The period for retaining the records of continuities is not specified.

PENALTY:

Every licensee who violates the provisions of any regulations is guilty of an offence. The fine can be up to \$25 000 for a first offence and \$50 000 for each subsequent offence.

* * *

REGULATIONS: Television Broadcasting Regulations, ss. 2, 3a, 4, 11.

STATUTE: Broadcasting Act, s. 29.

DEPARTMENT: Canadian Radio-television and Telecommunications Commission.

APPLICATION:

These regulations apply to all stations and networks in Canada and to all matter broadcast by such stations and networks. Station is defined as any television station licenced under the Radio Act as a private commercial broadcasting station, and includes stations owned by the Canadian Broadcasting Corporation.

Network: an organization consisting of a network operator and the stations which he/she has affiliation agreements.

RECORDS WHICH MUST BE KEPT:

Each station must keep a program log. The form must be acceptable to the Canadian Radio-Television and Telecommunications Commission. Each day the following information must be recorded:

- ° the date
- ° the call letters, location and channel of the station
- ° the times at which station identification announcements were made
- ° the title and brief description of each program broadcast, the name of the sponsor or sponsors, if any; the time at which the program began and ended a notation whether the program was reproduced or was a live origination and a designation indicating Canadian Content classification
- ° the time and duration of the sponsor of all advertising material, except that in the case of sponsored programs only the total time of advertising material and the name of the sponsor is required to be entered
- ° the name of the speaker on any talk program and the auspices, if any, under which the talk was given
- ° the name of any candidate for public office speaking on a political broadcast and his/her political affiliation, if any,
- ° the name of every person speaking on a political broadcast on behalf of a political party or candidate together with the name of the party or candidate on whose behalf the talk was given
- ° the subclass listed in Schedule A into which each program falls.

Schedule A is too lengthy to reproduce. However, reference should be made to it. All times mentioned in the program logs shall be local time and must be clearly identified in the log, e.g. "Eastern Standard Time," "Central Standard Time."

The continuity used for any program, commercial message or public service announcement broadcast by the station must be kept.

The manuscript or audio reproduction of any talk, speech, interview, commentary, editorial, discussion or telephone conversation broadcast by the station must be kept. In the case of a network, they must be kept by the originating station.

A record of the continuity approved by the Departments of National Health and Welfare or Consumer and Corporate Affairs and broadcast by the station must be kept. These records must contain:

- ° the name of the product
- ° the name of the advertiser or advertising agency submitting the continuity
- ° the registration number assigned to the continuity by the Commission.

DISCLOSURE:

The disclosure of the log is not specified.

The continuities, manuscripts and audio reproductions must be produced at & the request of a representative of the Commission. Stations must furnish any additional information related to their activities at the request of these representatives.

The record of continuity must be shown at the request of a representative of the Commission or an inspector under the Food and Drugs Regulations.

RETENTION PERIOD:

The logs must be given to the Commission within seven days of the end of each week.

Unless otherwise instructed by the Commission, the continuities, and manuscripts and audio reproductions must be kept for four weeks from the date of broadcast.

The period for retaining the record of continuities is not specified.

PENALTY:

Every licensee who violates the provisions of any regulations is guilty of an offence. The fine can be up to \$25 000 for a first offence and \$50 000 for each subsequent offence.

* * *

4. CANADIAN TRANSPORT COMMISSION

REGULATIONS: Air Carrier Regulations, ss. 143, 149.

STATUTE: Aeronautics Act, s. 14.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to every air carrier licensed to operate a commercial service.

RECORDS WHICH MUST BE KEPT:

The following records must be kept:

- ° all tariffs issued by the carrier
- ° all financial, accounting and statistical records.

DISCLOSURE:

Not specified.

RETENTION PERIOD:

All tariffs must be retained for three years from the date of cancellation
Financial, statistical and accounting records must be retained for three years.

PENALTY:

Not specified.

* * *

REGULATIONS: Air Reservoirs Other Than On Motive Power Equipment Regulations,
ss. 4, 5.

STATUTE: National Transportation Act, s. 46.
Railway Act, s. 227.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to all railways subject to the jurisdiction of the Canadian Transport Commission, including

- ° any railway company operating or running trains from any point in the United States to any point in Canada
- ° any railway constructed under the authority of the Parliament of Canada or operated by a company within the legislative authority of the Parliament of Canada

but not including

- ° any electric or street railway
- ° any electric suburban railway or tramway

that has been constructed under the authority of a provincial legislature.

RECORDS WHICH MUST BE KEPT:

The following must be completed:

- ° a certificate showing installation and specifications for each air reservoir
- ° a report showing all periodic inspections and tests for each reservoir.

DISCLOSURE:

The certificate must be filed within one month after reservoir is placed in service.

The report must be completed in triplicate and distributed as follows within fifteen days:

- ° one copy to the Director of Operations, Railway Transport Committee
- ° one copy to be displayed at reservoir location
- ° one copy to be retained by the railway company.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain the records described above is punishable by a fine of not less than \$20 and not more than \$5 000 for each infraction.

* * *

REGULATIONS: Chlorine Tank Car Unloading Facilities Regulations,
Chapter 1147, ss. 24.(4), 49, General Order No. 0-35

STATUTE: Railway Act, 5.395
National Transportation Act.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

To facilities located on rail right-of-way owned or leased by railway companies subject to the jurisdiction of the Canadian Transport Commission.

RECORDS WHICH MUST BE KEPT:

The latest hydrostatic and dry air test on piping system must be maintained.

DISCLOSURE:

On request.

RETENTION PERIOD:

According to test period specified.

PENALTY:

Failure to maintain the records described above is punishable by a fine of not less than \$20 and not more than \$5 000 for each infraction.

* * *

REGULATIONS: Flammable Bulk Storage Regulations, Chapter 1148
ss. 21.(2), 65, General Order No. 0-32.

STATUTE: Railway Act, 5.395
National Transportation Act.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

Stationary bulk storage facilities on right-of-way owned or leased by railway companies subject to the jurisdiction of the Canadian Transport Commission.

RECORDS WHICH MUST BE KEPT:

Results of storage tank tests and inspection reports or other evidence of compliance must be maintained.

DISCLOSURE:

On request.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain the records described above is punishable by a fine of not less than \$20 and not more than \$5 000 for each instance of non-compliance.

* * *

STATUTE: Railway Act, ss. 6, 109, 110, 111, 347.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

The Railway Act applies to all railways who come under the jurisdiction of the Canadian Transport Commission, including

- ° any railway company operating or running trains from any point in the United States to any point in Canada
- ° any railway constructed under the authority of the Parliament of Canada or operated by a company within the legislative authority of the Parliament of Canada

but not including

- ° any electric or street railway
- ° any electric suburban railway or tramway

that has been constructed under the authority of a provincial legislature.

RECORDS WHICH MUST BE KEPT:

A plan containing

- ° the rights of way with lengths of sections in miles
- ° the names of terminal points
- ° the station grounds
- ° the property lines and owners' names
- ° the areas, length and width of lands proposed to be taken, in figures, stating any change of width or other accurate description
- ° the bearings
- ° all open drains, watercourses, highways and railways proposed to be crossed or affected.

A profile showing

- ° the grades, curves, highway and railway crossings, open drains and watercourses.

A book of reference showing

- ° the portion of land to be taken in each lot to be traversed
- ° the numbers of the lots
- ° areas, length and width of the portion proposed to be taken
- ° the names of owners and occupiers.

DISCLOSURE:

The railway company must file a copy of the plan and profile with the Canadian Transport Commission within six months of the completion of the undertaking or the commencement of operations on the completed part of the railway.

In addition, a copy of each relating to land located within each county must be filed in the registry office for that county.

RETENTION PERIOD:

The plan, profile and book of reference must be kept permanently.

PENALTY:

Failure to file a copy of the Plan and Profile with the Canadian Transport Commission is punishable by a fine of \$200 for each month during which the failure continues.

* * *

REGULATIONS: Railway Freight Car Roller Bearing Regulations, s. 5.

STATUTE: National Transportation Act, s. 46.
Railway Act, s. 227.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to all railway companies whose headquarters are located in Canada and which come within the jurisdiction of the Canadian Transport Commission.

RECORDS WHICH MUST BE KEPT:

Records must be kept of

- ° the number and type of freight cars newly acquired or leased during the year for use in revenue service fleet that have been equipped with journal roller bearings
- ° a statement showing the aggregated number of freight cars in the revenue service fleet that are owned and leased by the company and the percentage of such freight cars that are equipped with journal roller bearings.

DISCLOSURE:

The records must be made available for examination to any person authorized by the Canadian Transport Commission.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the requirements outlined above is punishable by a fine of not less than \$20 and not more than \$5 000 for each instance of non-compliance.

* * *

REGULATIONS: Railway Hot Box Reporting Regulations, s. 3.

STATUTE: National Transportation Act, s. 46.
Railway Act, s. 227.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to any railway company subject to the jurisdiction of Canadian Transport Commission, including

- ° any railway company operating or running trains from any point in the United States to any point in Canada
- ° any railway constructed under the authority of the Parliament of Canada or operated by a company within the legislative authority of the Parliament of Canada

but not including

- ° any electric or street railway
- ° any electric suburban railway or tramway

that has been constructed under the authority of a provincial legislature.

RECORDS WHICH MUST BE KEPT:

An accurate record of every incident in which an overheated journal bearing on a freight car has prevented the freight car from continuing in service, containing the following information must be kept showing

- ° the date, the train number and location of the incident
- ° type of journal bearing involved
- ° type of freight car involved
- ° known or suspected cause of overheating.

DISCLOSURE:

These records must be made available for examination to any person authorized by the Canadian Transport Commission.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the requirements outlined above is punishable by a fine of not less than \$20 and not more than \$5 000 for each instance of non-compliance.

REGULATIONS: Railway Radio Regulations, s. 6.

STATUTE: National Transportation Act, s. 46.
Railway Act, s. 227.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to any railway company subject to the jurisdiction of Canadian Transport Commission, including

- ° any railway company operating or running trains from any point in the United States to any point in Canada
- ° any railway constructed under the authority of the Parliament of Canada or operated by a company within the legislative authority of the Parliament of Canada

but not including

- ° any electric or street railway
- ° any electric suburban railway or tramway

that has been constructed under the authority of a provincial legislature.

RECORDS WHICH MUST BE KEPT:

Every railway company must provide its employees with a copy of the instructions issued by the company in respect of transmission or reception of voice communications by radio and file with the CTC a copy of such instructions.

DISCLOSURE:

The instructions must be filed with the Railway Transport Committee of the Commission.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the requirements outlined above is punishable by a fine of not less than \$20 and not more than \$5 000 for each instance of non-compliance.

* * *

REGULATIONS: Railway Safety Glazing Regulations, s. 13 of Schedule.

STATUTE: National Transportation Act, s. 46.
Railway Act, s. 227.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to any railway company subject to the jurisdiction of Canadian Transport Commission, including

- ° any railway company operating or running trains from any point in the United States to any point in Canada
- ° any railway constructed under the authority of the Parliament of Canada or operated by a company within the legislative authority of the Parliament of Canada

but not including

- ° any electric or street railway
- ° any electric suburban railway or tramway

that has been constructed under the authority of a provincial legislature.

RECORDS WHICH MUST BE KEPT:

Test verification data for certified glazing material must be made available upon request.

DISCLOSURE:

The Canadian Transport Commission has full jurisdiction to inquire into any allegation that a railway company or person has failed to comply with or is in violation of any provision of the Railway Act or Regulations.

The Minister of Transport, the Canadian Transport Commission, the inspecting engineer appointed by the Commission or any person appointed to conduct an inquiry may at any reasonable time

- ° enter and inspect any equipment owned by a railway company
- ° require the production of any relevant books, records or documents.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the requirements outlined above is punishable by a fine of not less than \$20 and not more than \$5 000 for each instance of non-compliance.

* * *

STATUTE: Shipping Conferences Exemption Act, 1979

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to every shipping conference serving Canada seeking exemption from the Combines Investigation Act.

RECORDS WHICH MUST BE KEPT:

The following records must be kept:

- ° all tariffs and revisions or alterations thereto issued by the conference and/or its member lines
- ° all contracts, arrangements and agreements and revisions or alterations thereto entered into by the conference or its member lines
- ° copies of standard forms of patronage contracts approved by the conference and revisions or alterations thereto
- ° membership of the conference and changes thereto.

DISCLOSURE:

Not specified.

RETENTION PERIOD:

The Commission may, five years after the date that they are no longer in effect, destroy those documents filed pursuant to the Shipping Conferences Exemption Act that in its opinion are no longer necessary for the administration of the Act.

PENALTY:

Not specified.

* * *

REGULATIONS: Transportation of Dangerous Commodities by Rail.

STATUTE: Railway Act, s. 295, 296, 383, 384.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to all railways subject to the jurisdiction of the Canadian Transport Commission.

RECORDS WHICH MUST BE KEPT:

- 73.31(c)(8) Reports of latest pressure retest of tanks and safety relief device for tank cars. Reports to be retained by owner until next retest.
- 73.31(d)(8) Same as above for tanks other than single unit tank cars.
- 73.32(a) Manufacturing data of portable tanks. Reports to be retained by owner.
- 73.32(a)(4) Pressure retest of portable tanks. Reports to be retained until next retest.
- 73.34(e)(5) Results of reinspection and retest of cylinders. Record to be kept by owner or his authorized agent until expiration of retest period or until cylinder is reinspected or retested.
- 73.30(j)(3) Identity, results of retest and dates of foreign cylinders charged in Canada. Record to be maintained by shipper and available on request.
- 71.15(g)(1)(11) Records pertaining to inspections and verifications required by the Regulations by Independent Inspection Agency approved by the Commission. Make available on request.
- Spec. 12H (14) Fibreboard boxes. Results of special tests to be maintained for one year by each plant manufacturing the boxes.
- Spec. 23F (18) Same as above.
- Spec. 23G (11) Same as above.
- Spec. 23H (14) Same as above.
- Spec. 33A (6) Polystyrene cases. Test results to be maintained for one year.
- Spec. 34(7)(d) Reusable molded polyethylene container. Test results to be kept by manufacturer at each plant. Records to be maintained in current status.

Spec. 39 (15) Non-reusable non-refillable cylinder. Report to be kept by manufacturer for three years.

DISCLOSURE:

On request.

RETENTION PERIOD:

As stipulated above, in Records Which Must Be Kept section.

PENALTY:

Every person who carries or takes upon any train goods that are of a dangerous or explosive nature without distinctly marking the nature of the item on the outside of the package and otherwise giving notice thereof in writing to the station agent or employee of the receiving company is liable on conviction to a penalty not exceeding \$2 000 or imprisonment for a period of not more than two years or both (RSC 234, s. 439).

Every company, which carries any goods except in conformity with regulations shall for each such offence incur a penalty of \$500 (RSC 234, s. 440).

NOTE:

The Canadian Transport Commission Red Book has a number of recordkeeping requirements. However, these requirements which are listed will be transferred to new Transport Canada Regulations in 1986.

* * *

REGULATIONS: Uniform Classification of Accounts, s. 1102.

STATUTE: Railway Act, s. 328.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to railway companies subject to the jurisdiction of the Canadian Transport Commission, including

- ° any railway company operating or running trains from any point in the United States to any point in Canada
- ° any railway constructed under the authority of the Parliament of Canada or operated by a company within the legislative authority of the Parliament of Canada

but not including

- ° any electric or street railway
- ° any electric suburban railway or tramway

that has been constructed under the authority of a provincial legislature.

RECORDS WHICH MUST BE KEPT:

The companies must retain records pertaining to accounting, operating or costing papers, statistical records, source documents, working papers and reports used in:

- ° the recording of transactions as classified in the Uniform Classification of Accounts
- ° the development and calculation of specific and unit costs, and service units, including switching times
- ° the calculation of compensation or other determinations pursuant to the requirements of the following regulatory activities:
 - Railway Act payments pursuant to ss. 256, 258, 261 and 271 of the Railway Act
 - payments pursuant to the provisions of the Western Grain Transportation Act
 - costing for the movement of rapeseed products as stated in Order-in-Council 1976-894 and other related legislation
 - costing for the purposes of determining the charges to VIA Rail for settlement invoice resolution;

and any other regulatory costing exercise initiated through application under the Railway Act or other legislation.

DISCLOSURE:

Not specified.

RETENTION PERIOD:

Records must be retained for a period of five years after the end of the year to which the record is related.

PENALTY:

Not specified.

REGULATIONS: Uniform Code of Operating Rules, ss. 209 to 214.

STATUTE: National Transportation Act, s. 45.
Railway Act, s. 295.

DEPARTMENT: Canadian Transport Commission.

APPLICATION:

These requirements apply to all railway companies under the jurisdiction of the Canadian Transport Commission, including

- ° any railway company operating or running trains from any point in the United States to any point in Canada
- ° any railway constructed under the authority of the Parliament of Canada or operated by a company within the legislative authority of the Parliament of Canada

but not including

- ° any electric or street railway
- ° any electric suburban railway or tramway

that has been constructed under the authority of a provincial legislature.

RECORDS WHICH MUST BE KEPT:

A train order book maintained by the train dispatcher must be kept containing

- ° a copy of each train order
- ° a record of each train, when cleared, showing order numbers, if any, and the OK'D time given by the train dispatcher to the clearance
- ° a copy of each train order copied by an operator from the train dispatcher (the original must be delivered to the train)
- ° in the case of an order which is directed to several offices and therefore must be repeated and the report has been delayed, the operator at an office from which a repeat has already been made must check each subsequent repeat. The office checking the repeats must be recorded in the train order book
- ° a copy of each clearance issued to a train (the original must be delivered to the train)
- ° when clearances are taken up and destroyed, the train dispatcher will record on his/her clearance record the word "Void" and the time destroyed.

DISCLOSURE:

The Canadian Transport Commission has full jurisdiction to inquire into any allegation that a railway company or any person has failed to comply or has violated any provision of the Railway Act or Regulations.

The Minister of Transport, the Canadian Transport Commission, the inspecting engineer appointed by the CTC or any person authorized to conduct an inquiry may at any reasonable time

- ° enter and inspect any place, building or works owned by a railway company
- ° require the production of any relevant books, records or documents.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain the records described above is punishable by a fine of not less than \$20 and not more than \$5 000 for each instance of non-compliance.

* * *

5. COMMUNICATIONS

REGULATIONS: General Radio Regulations, Part I, s. 19.
General Radio Regulations, Part II, ss. 130, 131, 132, 133, 134.

STATUTE: Radio Act.

DEPARTMENT: Communications.

APPLICATION:

These requirements apply to every manufacturer or importer who sells or offers for sale any radio apparatus that is intended for and capable of receiving television broadcasting for which technical requirements have been prescribed by these Regulations.

Technical requirements for Standard Television Apparatus (Standard TV receivers), Cable Compatible Television Apparatus (Cable TV receivers) and Cable Converting Television Apparatus (Cable TV converters) have been prescribed by the General Radio Regulations, Part II, ss. 131, 132, 133 and 134.

RECORDS WHICH MUST BE KEPT:

The radio apparatus must be tested in accordance with these regulations. A record of these tests must be kept for five years.

DISCLOSURE:

At the request of the Minister, Department of Communications, these records must be made available for examination.

RETENTION PERIOD:

Five years from the test date.

PENALTY:

Every person who violates any regulation is liable, upon summary conviction, to a fine not exceeding \$1 000 and costs or to imprisonment for a term not exceeding six months.

* * *

REGULATIONS: Radio Interference Regulations, s. 4.

STATUTE: Radio Act.

DEPARTMENT: Communications.

APPLICATION:

These requirements apply to every

- ° manufacturer
- ° importer

who sells or offers for sale any

- ° machinery
- ° apparatus
- ° equipment

for which limits of radio noise have been prescribed by these Regulations.

Radio noise: means any electrical disturbance produced by any machinery, apparatus or equipment and is capable of being received by a radio receiving apparatus.

RECORDS WHICH MUST BE KEPT:

The machinery, apparatus or equipment must be tested in accordance with these regulations. A record of these tests must be kept by the manufacturer or importer.

DISCLOSURE:

At the request of the Director General, Telecommunication Regulatory Service of the Department of Communications, these records must be made available for examination.

RETENTION PERIOD:

Five years from the test date.

PENALTY:

Every person who violates any regulation is liable, upon summary conviction, to a fine not exceeding \$1 000 and costs or to imprisonment for a term not exceeding six months.

* * *

6. CONSUMER AND CORPORATE AFFAIRS

STATUTE: Canada Business Corporations Act, ss. 19, 20, 46, 101, 108, 222, 223.

DEPARTMENT: Consumer and Corporate Affairs.

APPLICATION:

These requirements apply to

- ° every company incorporated under the Canada Business Corporations Act
- ° every corporation incorporated under the Canada Corporations Act or some provincial Companies Act and continued under the Canada Business Corporations Act.

NOTE: Where a corporation is continued under the CBCA, any reference to

- minutes of meetings and the resolutions of shareholders
- adequate accounting records
- records containing the minutes of meetings and the resolutions

includes similar records required to be maintained by the company before it was continued.

RECORDS WHICH MUST BE KEPT:

Records must contain the following information:

- ° the articles, bylaws and all amendments
- ° a copy of any unanimous shareholders' agreement
- ° minutes of the meetings and resolutions of the shareholders
- ° copies of any notice naming the first directors of the corporation and sent to the Director at the Department of Consumer and Corporate Affairs pursuant to s. 101
- ° copies of any notice of a change in the Board of Directors sent to the Director at Consumer and Corporate Affairs pursuant to s. 108
- ° a securities register containing the following information with respect to each class of securities:
 - the names, alphabetically arranged, and the address of each person who is or has been a security holder
 - the number of securities held by each security holder
 - the date and particulars of the issue and transfer of each security.

Adequate accounting records must be maintained by the corporation and be made available for inspection by the Directors at any time during the normal business hours of the Corporation.

Records of the minutes of Directors meetings, or of any Committee of Directors and the resolutions dealt with must be kept. The records described above may be kept

- ° in a bound or looseleaf form
- ° in the form of photographic film

and may be entered or recorded in any

- ° system of electronic or mechanical data processing
- ° other information storage device which is capable of reproducing stored information in intelligible written form.

The records described above must be kept at the registered office of the corporation in Canada or at such other place within Canada as the Directors may, by resolution, direct. The securities register, however, may instead be maintained at such other place in Canada as the Directors, by resolution, specify. In addition, the corporation may maintain branch securities registers at any place in or outside Canada designated by the Directors. The branch securities register should contain particulars of the issue and transfer of securities at that branch only. Particulars of each issue and transfer recorded in the branch securities register must also be recorded in the central securities register.

A corporation must also keep a copy of the financial statements of its subsidiaries at its registered office.

DISCLOSURE:

The shareholders and creditors of a corporation, their agents and legal representatives and the Director (at Consumer and Corporate Affairs) may examine the records described above during the normal business hours of the corporation and take extracts from them free of charge.

A shareholder of a corporation is entitled, on demand and without charge, to one copy of the articles, bylaws and any unanimous shareholder's agreement.

The director or a shareholder or a corporation may apply to a court having jurisdiction in the place where the corporation has its registered office for an order directing an investigation of the affairs of the corporation or any of its affiliates.

The grounds upon which such an investigation may be ordered are:

- ° the business of the corporation or any of its affiliates has been carried on with intent to defraud any person
- ° the business of the corporation or any of its affiliates has been carried on or conducted in a manner as to be oppressive to a security holder
- ° the powers of the directors of the corporation or any of its affiliates have been exercised in such a manner as to be oppressive to a security holder
- ° the corporation or any of its affiliates was formed for a fraudulent or unlawful purpose or is being dissolved for a fraudulent or unlawful purpose
- ° persons connected with the formation, business or affairs of the corporation have acted fraudulently or dishonestly.

If the court orders an investigation, it may make any order it sees fit including (but not limited to):

- ° an order appointing an inspector
- ° an order appointing an inspector to enter any premises in which there might be relevant information and to examine any records, books or documents
- ° an order requiring any person to produce records, books or documents to an inspector.

RETENTION PERIOD:

A corporation or its agent is not required to produce:

- ° a cancelled securities certificate six years after its cancellation
- ° warrants, option rights or a like instrument after the date of expiry.

In all other cases, the records must be preserved indefinitely.

PENALTY:

Failure to maintain books and records is punishable, on summary conviction, by a fine not exceeding \$5 000.

* * *

STATUTE: Electricity Inspection Act, ss. 8, 13, 24.

DEPARTMENT: Consumer and Corporate Affairs.

APPLICATION:

These requirements apply to any company, commission, corporation, municipality or person undertaking to furnish electrical energy to any purchaser and supplying a meter to determine the amount of electricity used.

RECORDS WHICH MUST BE KEPT:

Complete records must be kept respecting every meter and auxilliary device in his/her system.

DISCLOSURE:

A duly authorized inspector may examine these records at any time during the normal business hours of the contractor.

RETENTION PERIOD:

Not specified.

PENALTY:

Every contractor who fails to keep the records required by the Act or fails to grant an authorized inspector access to those records is guilty of an offence and liable to a fine of not less than \$10 and not more than \$50.

* * *

REGULATIONS: Gas and Gas Meters Regulations, s. 13.

STATUTE: Gas Inspection Act, ss. 9, 16.

DEPARTMENT: Consumer and Corporate Affairs.

APPLICATION:

These requirements apply to any company, commission, corporation, municipality or person undertaking to furnish gas to any purchaser and supplying a meter to determine the amount of gas used.

RECORDS WHICH MUST BE KEPT:

Complete records must be kept respecting every meter and auxilliary device in his/her system.

DISCLOSURE:

A duly authorized inspector may examine these records at any time during the normal business hours of the contractor.

RETENTION PERIOD:

Not specified.

PENALTY:

Every contractor who fails to keep the records required by the Act or fails to grant an inspector access is liable to a fine of not less than \$5 and not more than \$50.

* * *

STATUTE: Tax Rebate Discounting Act, ss. 3, 4, 6, 7.

DEPARTMENT: Consumer and Corporate Affairs Canada.

APPLICATION:

These requirements apply to any person who acquires for a consideration the right to a refund of tax from the person entitled to the refund.

RECORDS WHICH MUST BE KEPT:

The act is directed toward the prevention of discounts in excess of 15 per cent on income tax refunds. When the right to a refund is acquired by a discounter, he/she must provide the person from whom the right was acquired with a statement in the form set out in Schedule I to the Act containing the following information:

- ° name of the discounter
- ° business address of the discounter
- ° name of the proprietor
- ° name of the taxpayer
- ° the taxpayer's social insurance number
- ° taxpayer's address
- ° expected refund from the government
- ° amount paid to taxpayer by discounter after deducting the service charge
- ° payment as a percentage of the refund
- ° the amount of the discount
- ° the discount as an annual rate
- ° signature of discounter
- ° signature of taxpayer
- ° date and place of the transaction.

In addition, when the discounter received the refund from the government, a notice of disclosure must be provided in the form set out in Schedule II containing the following information:

- ° name and address of taxpayer
- ° name and business address of discounter
- ° amount of refund
- ° estimated refund
- ° difference between estimated refund and actual refund
- ° signature of discounter.

DISCLOSURE:

A peace officer, a person appointed by the Minister of Consumer and Corporate Affairs or a Minister of the Crown in right of the province, where the copies of the documents are maintained, must be granted access to the documents for the purposes of examination and making copies thereof, at any reasonable time.

RETENTION PERIOD:

Copies of the documents set out in Schedules I and II must be kept at the discounter's place of business for three years after they were provided or sent.

PENALTY:

Any person who fails to comply with the provisions outlined above is guilty of an offence and liable, on summary conviction, to a fine not exceeding \$25 000.

* * *

7. ENERGY, MINES AND RESOURCES

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 2, 3, 174.

STATUTE: Oil and Gas Production and Conservation Act, ss. 12, 43, 48, 50, 51.

DEPARTMENT: Energy, Mines and Resources.
Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to any operator who explores for oil or natural gas, and every well or test hole drilled in:

- ° the Yukon Territory or the Northwest Territories or Sable Island
- ° those submarine areas not within a province, adjacent to the coast of Canada and extending throughout the natural prolongation of the land territory of Canada to the outer edge of the continental margin or to a distance of 200 nautical miles from the baseline from which the breadth of the territorial sea of Canada is measured, whichever is greater
- ° any lands that belong to Her Majesty in right of Canada where the mineral rights have been retained by the Crown.

Notwithstanding the above, the Act does not apply to lands within the geographical limits of a province or to lands over which a province has jurisdiction through an agreement with the federal government.

RECORDS WHICH MUST BE KEPT:

A comprehensive record must be kept of the drilling program in the form of tour sheets and, if necessary, daily ship or barge reports containing the following information:

- ° the elevation of the rotary table or kelly bushing and the ground or seafloor
- ° the time spent by the drill crew at each separate operation carried out during the drilling program
- ° the volume of drilling fluid in surface tanks that is available for use and the properties of and the materials added to the drilling fluid
- ° the pumping pressure, the circulating rate of the drill fluid and any loss of the drilling fluid in the well
- ° the make-up of any drilling assemblies including the size and type of bit, and the size, number and length of all tubulars
- ° the increase in depth of the well made by drilling or coring in each shift of the drill crew
- ° the weight of the bit and the rotary table speed
- ° particulars of the running and results of any deviation of directional surveys
- ° particulars of the running or cementing of any casing, including the type and quantity of casing and cement

- ° data from tests of representative samples from each casing, including the time interval of the test and the compressive strength of the sample
- ° the results of any pressure test on casing, open formations, or packers
- ° particulars of any wireline logging operations, including the type of wireline log run.

DISCLOSURE:

A Conservation Engineer may, at any reasonable time, require the production for inspection of any books, records and documents required to be maintained.

The Chief Conservation Officer may investigate any accident or other event that:

- ° involves death or injury
- ° causes damage to, or failure of, drilling equipment
- ° results in pollution

and may demand the production of any records and data that may contain information relevant to the matter under investigation.

RETENTION PERIOD:

Not specified.

PENALTY:

Anyone who knowingly

- ° makes a false entry or statement
- ° destroys
- ° mutilates
- ° falsifies

any report, record or document is guilty of an offence.

Failure to maintain adequate records or refusal to produce those records is punishable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- ° on conviction on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or to both.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

In addition, the court may order the person to comply with the provision.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 4, 175.(5).

STATUTE: Oil and Gas Production and Conservation Act, ss. 12, 43, 48, 49, 50, 51.

DEPARTMENT: Energy, Mines and Resources.
Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to any operator who explores for oil or natural gas, and every well or test hole drilled in

- ° the Yukon Territory or the Northwest Territories or Sable Island
- ° those submarine areas not within a province, adjacent to the coast of Canada and extending throughout the natural prolongation of the land territory of Canada to the outer edge of the continental margin or to a distance of 200 nautical miles from the baseline from which the breadth of the territorial sea of Canada is measured, whichever is greater

using

- ° a drilling rig which is onshore
- ° a drilling unit being used for a well completion, re-completion or a remedial operation.

RECORDS WHICH MUST BE KEPT:

The following information must also be recorded on the tour sheets:

- ° a summary of the operations undertaken
- ° the amounts of workover fluids used, injected, lost or recovered from the well
- ° details of any casing or tubing used in the completion
- ° results of any tubing and packer pressure tests
- ° the landing depths for any tubing or casing packers and the depths of any tool seats
- ° the details of any recovered fluid and of any fluid levels observed during swabbing operations.

DISCLOSURE:

A Conservation Engineer may, at any reasonable time, require the production for inspection of any books, records and documents required to be maintained.

The Chief Conservation Officer may investigate any accident or other event that

- ° involves death or injury
- ° causes damages to or failure of drilling equipment
- ° results in pollution

and may demand the production of any records and data that may contain information relevant to the matter under investigation.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain adequate records or refusal to produce those records is punishable on summary conviction by a fine of up to \$100 000 or to imprisonment for a term not exceeding one year or both.

In addition, the court may order the person to comply with the provisions of this Act.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 4, 176.

STATUTE: Oil and Gas Production and Conservation Act, ss. 12, 43, 48, 49, 50, 51.

DEPARTMENT: Energy, Mines and Resources.
Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to any operator who explores for oil or natural gas, and every well or test hole drilled in:

- ° the Yukon Territory or the Northwest Territories or Sable Island
- ° those submarine areas not within a province, adjacent to the coast of Canada and extending throughout the natural prolongation of the land territory of Canada to the outer edge of the continental margin or to a distance of 200 nautical miles from the baseline from which the breadth of the territorial sea of Canada is measured, whichever is greater.

RECORDS WHICH MUST BE KEPT:

The following information must also be recorded on the tour sheets:

- ° the presence of any iceflows or icebergs and their movement
- ° the amount of precipitation in the preceding 24 hour period
- ° measurements, taken at least every three hours of
 - wind direction and speed
 - wave direction height and period
 - swell direction, height and period
 - current direction and speed
 - barometric pressure and air temperature
 - sea water temperature
 - visibility
- ° details of any safety meeting held
- ° details of any blowout prevention or abandon ship practice drill held
- ° particulars of the perforating of any casing including the numbers and intervals
- ° details in respect of the accidental spillage of any fuel, drilling fluid or other material
- ° details of any apparent gain in volume of the drilling fluid at the surface and the steps taken to control any kick that might have been encountered
- ° particulars of the stimulating of any formation including the type of quantity of the fluid used and the pressure and rate at which the fluid was injected into the formation
- ° particulars of the running of any formation flow test
- ° details of the recovery by wireline of any formation sample or any formation fluid sample

- ° particulars in respect of the loss of any tubulars of other materials in the well and a description of any operations undertaken for their recovery
- ° particulars of the suspension of operations for any cause
- ° details in respect of the termination of the well.

DISCLOSURE:

A Conservation Engineer may, at any reasonable time, require the production for inspection of any books, records and documents required to be maintained.

The Chief Conservation Officer may investigate any accident or other event that:

- ° involves death or injury
- ° causes damages to, failure of, drilling equipment
- ° results in pollution

and may demand the production of any records and data that may contain information relevant to the matter under investigation.

RETENTION PERIOD:

Not specified.

PENALTY:

Anyone who knowingly:

- ° makes a false entry or statement
- ° destroys
- ° mutilates
- ° falsifies

any report, record or document is guilty of an offence.

Failure to maintain adequate records or refusal to produce those records is punishable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding five years or both
- ° on conviction on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or to both.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

In addition, the court may order the person to comply with the provision.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 4, 178, 179.(3)
STATUTE: Oil and Gas Production and Conservation Act, ss. 48, 49, 50, 51.
DEPARTMENT: Energy, Mines and Resources.
Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to any operator who explores for oil or natural gas, and every well or test hole drilled in:

- ° the Yukon Territory or the Northwest Territories or Sable Island
- ° those submarine areas not within a province, adjacent to the coast of Canada and extending throughout the natural prolongation of the land territory of Canada to the outer edge of the continental margin or to a distance of 200 nautical miles from the baseline from which the breadth of the territorial sea of Canada is measured, whichever is greater

RECORDS WHICH MUST BE KEPT:

A daily record must be kept of persons employed or visiting at a drill site.

A barge log or a ship's log must be kept that records

- ° the arrival and departure of any support craft
- ° the location and deployment of any standby vessel
- ° the dispatch and receipt of any radio message
- ° the details of any emergency drills
- ° any change in the draft
- ° the particulars of any inspection of the hull.

A record of the receipt and consumption of all explosive materials must be kept.

DISCLOSURE:

A Conservation Engineer may, at any reasonable time, require the production for inspection of any books, records and documents required to be maintained.

The Chief Conservation Officer may investigate any accident or other event that

- ° involves death or injury
- ° causes damages to or failure of drilling equipment
- ° results in pollution

and may demand the production of any records and data that may contain information relevant to the matter under investigation.

The record of the receipt and consumption of all explosive materials must be submitted to the Chief Conservation Offices on request.

PENALTY:

Anyone who knowingly

- ° makes a false entry or statement
- ° destroys
- ° mutilates
- ° falsifies

any report, record or document is guilty of an offence.

Failure to maintain adequate records or refusal to produce those records is punishable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding five years or both
- ° on conviction on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or to both.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

In addition, the court may order the person to comply with the provision.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 4, 200, 201.

STATUTE: Oil and Gas Production and Conservation Act, ss. 48, 49, 50, 51.

DEPARTMENT: Energy, Mines and Resources.
Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to

- ° any drilling operation carrying out formation flow tests
- ° any drilling operation conducting a formation flow test by wireline.

Operators are required to make sufficient tests, wireline logs, analyses and surveys to ensure that a comprehensive geological and reservoir evaluation can be made.

Formation flow test: an operation to induce the flow of formation fluids to the surface of a well for the purpose of procuring reservoir fluid samples and determining reservoir flow characteristics.

RECORDS WHICH MUST BE KEPT:

In carrying out formation flow tests, all relevant information must be recorded including

- ° the initial shut-in pressure
- ° all flow rates and wellhead pressures with respect to time
- ° sufficient build-up pressure and flowing pressure data to calculate the permeability and the static reservoir pressure
- ° the total volume of fluid recovered and the volume of each type of fluid produced
- ° the temperature and pressure in the well at the point and at the time any fluid sample was taken.

In conducting a formation flow test by wireline, all relevant information must be recorded including

- ° the name of the well and the depth from which the fluid sample was obtained
- ° the date and the time the fluid sample was obtained
- ° the temperature of the formation from which the fluid sample was obtained
- ° a record of the well pressure during the test
- ° the type, quantity and nature of the fluids recovered.

DISCLOSURE:

Immediately upon completion of the tests, a copy of the test record must be sent to the Chief Conservation Officer.

RETENTION PERIOD:

Not specified.

PENALTY:

Anyone who knowingly:

- ° makes a false entry or statement
- ° destroys
- ° mutilates
- ° falsifies

any report, record or document is guilty of an offence.

Failure to maintain adequate records or refusal to produce those records is punishable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- ° on conviction on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or to both.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

In addition, the court may order the person to comply with the provision.

* * *

STATUTE: Canadian Ownership and Control Determination Act, ss. 35, 46, 47, 54, 55, 56, 57.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to every person to whom a certificate has been issued.

Person: an individual, corporation, partnership, trust, government, agency of government, segregated fund within the meaning of the regulations or organization that is prescribed as being a person or that falls into a class of organization prescribed as being persons.

Certificate: a certificate issued by the Minister to the person stating the Canadian ownership rate, the control status or both, of the person.

RECORDS WHICH MUST BE KEPT:

Documents, records and books of account in such a form and containing such information as will enable the Minister to verify that the person is qualified to apply for a certificate, to verify the accuracy and completeness of the information and documentation submitted to the Minister in respect of the person shall be kept at his place of business or other prescribed place in Canada.

DISCLOSURE:

At any time after an application for a certificate has been filed, the Minister may, on giving notice in writing to the applicant, conduct audits or examinations of the relevant documents, records and books of account of the applicant.

Documents, records and books of account shall, for the purpose of audit or examination, be made available at all reasonable times to any person authorized by the Minister of the purpose.

Every applicant for a certificate shall, for the purpose of an audit or examination:

- ° give all reasonable assistance to any person authorized by the Minister to carry out the audit or examination
- ° provide access to all relevant sites
- ° answer orally or in writing, as required, all questions relating to the audit or examination
- ° provide all information and documentation in his possession and all copies required for the purposes of the audit or examination.

RETENTION PERIOD:

Unless otherwise authorized by the Minister every person to whom a certificate has been issued shall retain documents, records and books of account until the expiration of six years from the day the relevant application for a certificate was filed.

PENALTY:

Everyone who contravenes or fails to keep documents, records and books of account as required is guilty of an offence punishable on summary conviction and is liable to a fine not exceeding \$25 000 or to imprisonment for a term not exceeding one year or both.

Everyone who submits any information or documentation makes any statement or answers any question, whether in connection with an application for a certificate or otherwise, knowing that the information, documentation, statement or answer is false or misleading or misrepresents or fails to disclose a material fact, is guilty of an offence and is liable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- ° on conviction on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or both.

If it is proved that an employee or agent of the accused committed the offence, the accused is guilty unless it can be established that it was committed without his/her knowledge or consent and that due diligence to prevent the commission of the offence was exercised.

Any officer, director or agent of the corporation who

- ° directed
- ° authorized
- ° assented to
- ° acquiesced in
- ° participated in

the commission of the offence is a party to and guilty of the offence. Whether or not the corporation has been prosecuted or convicted, it is liable on conviction to the punishment provided for the offence.

* * *

STATUTE: Energy Administration Act, ss. 12.(1), 17.(1), 36.(2),
36.(3), 65.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to anyone who is required to pay charges under Part 1 of the Energy Administration Act. This part deals with levies on domestic petroleum received for processing or consumption in Canada and/or foreign petroleum products imported into Canada for processing, consumption, sale or other use in Canada.

RECORDS WHICH MUST BE KEPT:

Records and books of account shall be kept at the place of business in Canada in such form and containing such information as will enable determination of the amount of the charges or other sums that should have been paid or collected.

DISCLOSURE:

The records and books of account and every account and voucher necessary to verify the information therein shall be made available, at all reasonable times, to the Minister and other persons authorized by the Minister and give them every facility necessary to inspect the records, books, accounts and vouchers.

RETENTION PERIOD:

Every record or book of account and every account or voucher necessary to verify the information in any such record and book of account be kept until written permission for their disposal is obtained from the Minister.

PENALTY:

Not specified.

* * *

STATUTE: Energy Administration Act, ss. 14.(2), 16, 89.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to every person who is required to pay petroleum export charges under Part I of the Energy Administration Act.

RECORDS WHICH MUST BE KEPT:

Records and books of account must be kept at the place of business in Canada.

The form of and information within these records and books of account must enable the amount of the charges or other sums that should have been paid or collected to be determined.

The accounts or vouchers necessary to verify the information in the records and books of account must be kept.

DISCLOSURE:

The accounts, vouchers, records and books of account must be available at reasonable times to officers of the National Energy Board or any person authorized by the Board. They must be given assistance and may inspect all accounts, vouchers, records and books.

The Minister of Energy, Mines and Resources may authorize any person to enter any premises to examine, copy or take away for further examination or copying any record, book, paper or other document. That person may do so if he or she believes on reasonable grounds that these documents contain evidence of a contravention of the Energy Administration Act.

RETENTION PERIOD:

The accounts, vouchers, records and books of account must be kept until the expiration of six years from the end of the calendar year in respect of which those records and books of account are kept.

PENALTY:

Not specified

* * *

STATUTE: Energy Administration Act, ss. 24, 26, 27, 28, 29, 30, 31, 89.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to anyone who

- ° sells
- ° purchases or
- ° acquires

any quality or kind of crude oil outside its province of production.

RECORDS WHICH MUST BE KEPT:

Records and books of account must be kept at the place of business in Canada (or elsewhere in Canada when required by regulations). The records and books must be kept in such form and contain such information as will allow the price of purchase, sale or acquisition to be determined.

DISCLOSURE:

The Minister of Energy, Mines and Resources may authorize any person to enter any premises to examine, copy or take away for further examination or copying any record, book, paper or other document. That person may do so if he/she believes on reasonable grounds that these documents contain evidence of a contravention of the Energy Administration Act.

RETENTION PERIOD:

Not specified

PENALTY:

Anyone who knowingly

- ° makes a false entry or statement
- ° destroys
- ° mutilates
- ° falsifies,

any record, book of account or other document is guilty of an offence and is liable on summary conviction. The penalty is a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both.

Anyone who fails to keep the records, books of account or other documents is guilty of an offence and is liable

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- ° on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or both.

Any officer, director or agent of the corporation who

- ° directed
- ° authorized
- ° assented to
- ° acquiesced in
- ° participated in

the commission of the offence is a party to and guilty of the offence. Whether or not the corporation has been prosecuted or convicted, it is liable on conviction to the punishment provided for the offence.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

If it is proved that an employee or agent of the accused committed the offence, the accused is guilty unless it can be established that it was committed without his/her knowledge or consent and that due diligence to prevent the commission of the offence was exercised.

* * *

STATUTE: Energy Administration Act, ss. 25, 28, 29, 30, 31, 89.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to any person who

- ° transports
- ° carries
- ° conveys
- ° moves

any quality or kind of crude oil out of its province of production or

- ° takes delivery of

any quality or kind of crude oil outside its province of production.

RECORDS WHICH MUST BE KEPT:

Documentary evidence must be kept that the price paid or to be paid for the crude oil is not greater than the prescribed price for that quality or kind of crude oil.

DISCLOSURE:

The Minister of Energy, Mines and Resources may authorize any person to enter any premises to examine, copy or take away for further examination or copying any record, book, paper or other document. That person may do so if he/she believes on reasonable grounds that these documents contain evidence of a contravention of the Energy Administration Act.

RETENTION PERIOD:

Not specified.

PENALTY:

Anyone who knowingly

- ° makes a false entry or statement
- ° destroys
- ° mutilates
- ° falsifies

any record, book of account or other document is guilty of an offence and is liable on summary conviction. The penalty is a fine not exceeding \$100 000 imprisonment not exceeding one year or both.

Anyone who fails to keep the records, books of account or other documents is guilty of an offence and is liable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- ° on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or both.

Any officer, director or agent of the corporation who

- ° directed
- ° authorized
- ° assented to
- ° acquiesced in
- ° participated in

the commission of the offence is a party to and guilty of the offence. Whether or not the corporation has been prosecuted or convicted, it is liable on conviction to the punishment provided for the offence.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

If it is proved that an employee or agent of the accused committed the offence, the accused is guilty unless it can be established that it was committed without his/her knowledge or consent and that due diligence to prevent the commission of the offence was exercised.

* * *

STATUTE: Energy Administration Act, ss. 28, 29, 56, 59, 60, 89

DEPARTMENT: Energy, Mines and Resources

APPLICATION:

There requirements apply to every person who acquires any gas in a province other than its province of production from a person who brought or caused the gas to be brought out of its province of production.

RECORDS WHICH MUST BE KEPT:

Records and books of account must be kept at the place of business in Canada (or elsewhere in Canada as the regulations may require). The records and books must be kept in such a form and contain such information as will allow the price at which the gas was acquired to be determined.

DISCLOSURE:

The Minister of Energy, Mines and Resources may authorize any person to enter any premises to examine, copy or take away for further examination or copying any record, book, paper or other document. That person may do so if he or she believes on reasonable grounds that these documents contain evidence of a contravention of the Energy Administration Act.

RETENTION PERIOD:

Not specified.

PENALTY:

Anyone who knowingly

- makes a false entry or statement
- destroys
- mutilates
- falsifies

any record, book of account or other document is guilty of an offence and is liable on summary conviction. The penalty is a fine not exceeding \$100,000 imprisonment not exceeding one year or both.

Anyone who fails to keep the records, books of account or other documents is guilty of an offence and is liable:

- on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or both.

Any officer, director or agent of the corporation who

- directed
- authorized
- assented to
- acquiesced in
- participated in

the commission of the offence is a party to and guilty of the offence. Whether or not the corporation has been prosecuted or convicted, it is liable on conviction to the punishment provided for the offence.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

If it is proved that an employee or agent of the accused committed the offence, the accused is guilty unless it can be established that it was committed without his/her knowledge or consent and that due diligence to prevent the commission of the offence was exercised.

* * *

REGULATIONS: Energy Administration Act, Part III Regulations, ss. 2, 2.(3), 5.(1)(2), 6.

STATUTE: Energy Administration Act, ss. 26, 27, 53, 55, 57, 58, 59, 60, 89.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to every person who

- ° moves any gas outside its province of production for consumption elsewhere
- ° purchases or otherwise acquires from within a producer province or sells within a producer province any gas for consumption outside that province
- ° sells or purchases any kind of gas outside its province of production (unless that person is buying gas for consumption in the province from someone who did not bring it or arrange for it to be brought into that province).

RECORDS WHICH MUST BE KEPT:

Records and books of account must be kept at the place of business in Canada (unless the regulations require that they be kept elsewhere in Canada). They must be in a form and contain such information as will allow the price of the gas sold or purchased to be determined.

Specifically, the following information must be recorded:

- ° the names of the persons from whom any gas was purchased or to whom any gas was sold in the course of the transaction
- ° the volume of gas purchased, sold or acquired in daily, monthly and annually contracted volumes
- ° the date of the transaction
- ° the price paid or to be paid for the gas
- ° any costs, charges or other consideration, included in the price paid or to be paid for the gas
- ° the total revenues received from the sale of the gas purchased or the total value assigned by the National Energy Board
- ° the number and date of the general or special order issued by the Board or the price prescribed by the Natural Gas Prices Regulations.

These records must be kept and recorded separately from the general accounts of the person keeping or recording them.

DISCLOSURE:

The Minister of Energy, Mines and Resources may authorize any person to enter any premises to examine, copy or take away for further examination or copying any record, book, paper or other document. That person may do so if he or she believes on reasonable grounds that these documents contain evidence of a contravention of the Energy Administration Act.

RETENTION PERIOD:

Records shall be retained until the expiration of six years from the date of the transaction to which the records relate.

PENALTY:

Anyone who knowingly

- ° makes a false entry or statement
- ° destroys
- ° mutilates
- ° falsifies

any record, book of account or other document is guilty of an offence and is liable on summary conviction. The penalty is a fine not exceeding \$100 000 imprisonment not exceeding one year or both.

Anyone who fails to keep the records, books of account or other documents is guilty of an offence and is liable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- ° on conviction on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or both.

Any officer, director or agent of the corporation who

- ° directed
- ° authorized
- ° assented to
- ° acquiesced in
- ° participated in

the commission of the offence is a party to and guilty of the offence. Whether or not the corporation has been prosecuted or convicted, the individual liable on conviction to the punishment provided for the offence.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

If it is proved that an employee or agent of the accused committed the offence, the accused is guilty unless it can be established that it was committed without his/her knowledge or consent and that due diligence to prevent the commission of the offence was exercised.

* * *

REGULATIONS: Energy Administration Act, Part III Regulations, s. 6.

STATUTE: Energy Administration Act, ss. 26, 27, 54, 57, 58, 59, 60, 89.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to every person who

- ° transports
- ° carries
- ° conveys or
- ° moves

any kind of gas out of its province of production or

- ° takes delivery of

any kind of gas outside of its province of production.

RECORDS WHICH MUST BE KEPT:

Documentary evidence showing that the price paid or to be paid for the gas is not greater than the price approved or prescribed by the National Energy Board.

This documentary evidence must be kept and recorded separately from the general accounts of the person keeping or recording them.

DISCLOSURE:

The Minister of Energy, Mines and Resources may authorize any person to enter any premises to examine, copy or take away for further examination or copying any record, book, paper or other document. That person may do so if he/she believes on reasonable grounds that these documents contain evidence of a contravention of the Energy Administration Act.

RETENTION PERIOD:

Not specified.

PENALTY:

Anyone who knowingly

- ° makes a false entry or statement
- ° destroys

- ° mutilates
- ° falsifies

any record, book of account or other document is guilty of an offence and is liable on summary conviction. The penalty is a fine not exceeding \$100,000 imprisonment not exceeding one year or both.

Anyone who fails to keep the records, books of account or other documents is guilty of an offence and is liable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- ° on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or both.

Any officer, director or agent of the corporation who

- ° directed
- ° authorized
- ° assented to
- ° acquiesced in
- ° participated in

the commission of the offence is a party to and guilty of the offence. Whether or not the corporation has been prosecuted or convicted, the individual is liable on conviction to the punishment provided for the offence.

Where an offence is committed on more than one day, it is deemed to be a separate offence for each day on which it is committed.

If it is proved that an employee or agent of the accused committed the offence, the accused is guilty unless it can be established that it was committed without his/her knowledge or consent and that due diligence to prevent the commission of the offence was exercised.

* * *

STATUTE: Energy Monitoring Act, ss. 2, 4, 30, 31, 32, 38, 39, 40.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to every individual, corporation, partnership, trust or organization engaged in the

- exploration
- development
- production
- processing
- refining

of any energy commodity in Canada that has gross annual revenues derived from the activities or assets related to its activities, referred to above, in excess of \$10 million or such higher amount as is prescribed. These requirements may, where the Minister is of the opinion that it is in the public interest, apply to any energy enterprise to which this act does not apply and any corporation that controls a corporation that is an energy enterprise.

Energy Commodity: Oil and gas and any prescribed product resulting from the processing or refining of oil or gas and, where there is a designation in respect of coal, thorium and uranium or any of those substances, includes all those substances or the designated substance, as the case may be, and any prescribed product resulting from the processing or refining of the designated substance or substances.

RECORDS WHICH MUST BE KEPT:

Documents, records and books of account in such a form and containing such statistics and information to verify the accuracy and completeness of the statistics, information and documentation submitted under the Energy Monitoring Act shall be kept at his/her place of business or other prescribed place in Canada.

DISCLOSURE:

Every energy enterprise and every oil and gas dealer shall, for the purpose of audit or examination:

- make those documents, records and books of account available at all reasonable times to any person authorized by the Minister
- give all reasonable assistance to a person authorized by the Minister to carry out the audit or examination

- ° provide access to all relevant sites
- ° answer orally or in writing, as required, all questions relating to the audit or examination
- ° provide all statistics, information, documentation and copies required.

RETENTION PERIOD:

Unless authorized by the Minister every document, record or book of account shall be retained until the expiration of six years from the end of the reporting period to which the document, record or book of account relates.

PENALTY:

Any person who fails to keep records and books of account as required is guilty of an offence punishable on summary conviction and is liable to a fine not exceeding \$25 000 or to imprisonment for a term not exceeding one year or both.

Everyone who submits any statistic, information or documentation, makes any statement or answers any question, whether in connection with any return filed under this Act or any audit or examination carried out pursuant to this Act, knowing that the statistic, information, documentation, statement or answer is false or misleading or misrepresents or fails to disclose a material fact is guilty of an offence and is liable:

- ° on summary conviction, to a fine not exceeding \$50 000 or to imprisonment for a term not exceeding six months or both
- ° on indictment, to a fine not exceeding \$200 000 or to imprisonment for a term not exceeding five years or both.

Any officer, director or agent of the corporation who

- ° directed
- ° authorized
- ° assented to
- ° acquiesced in
- ° participated in

the commission of the offence is a party to and guilty of the offence and is liable on conviction to the punishment provided for the offence whether or not the corporation has been prosecuted or convicted.

* * *

REGULATIONS: Explosives Regulations, ss. 2, 84.

STATUTE: Explosives Act, ss. 3, 6, 15, 17, 22.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

The requirements apply to operators of a factory licensed under s. 6 of the Explosives Act.

This act and these regulations do not apply to explosives under the direction or control of the Minister of National Defence.

RECORDS WHICH MUST BE KEPT:

Records of explosives must be kept.

Explosives: defined as substances that are made, manufactured or used to produce an explosion or detonation or a pyrotechnic effect and include:

- ° gunpowder
- ° propellant powders
- ° blasting agents
- ° dynamite
- ° detonating cord
- ° lead azide
- ° detonators
- ° ammunition of all descriptions
- ° rockets
- ° fireworks
- ° forework composition
- ° safety flares and other signals.

However, for the purpose of the record retention requirements, records for fireworks and safety cartridges do not need to be kept.

A record must be kept of the quantity of each explosive manufactured showing

- ° brand name
- ° strength
- ° cartridge size
- ° lot number or other permitted identifying number.

A record must be kept of the quantity of each explosive possessed, showing

- ° brand name
- ° strength
- ° cartridge size
- ° designation of the magazine where the explosive is being stored
- ° name and address of the person from whom the explosive was received (if the explosive was not manufactured by the operator), or
- ° date the explosive was received.

A record must be kept of the quantity of each explosive issued from the factory showing

- ° name and business address of each purchaser or consignee
- ° any one of the following numbers:
 - federal magazine licence number
 - provincial or territorial magazine licence or permit number
 - Purchase and Possession Permit number of each purchaser or consignee
- ° destination to which each shipment of the explosive is being sent
- ° method of transport of each shipment of the explosive, including the security seal number where applicable
- ° manifest, bill of lading or shipping order number for each shipment of the explosive
- ° quantity, brand name, strength and cartridge size of the explosives in the shipment
- ° name, residential address and signature of the person taking delivery of the shipment
- ° a record of documents presented as proof of identity of the person taking delivery of the shipment
- ° date of delivery of each shipment.

DISCLOSURE:

Inspectors are defined as

- ° Chief Inspector
- ° an inspector of explosives
- ° a deputy inspector of explosives
- ° any other person who is directed by the Minister to inspect an explosive, a vehicle, a licensed factory or a magazine or to hold an inquiry in connection with any accident caused by an explosive.

An inspector may at any time examine any records, shipping bill, bills of lading or other documents or papers that on reasonable grounds he/she believes contain any information relevant to the enforcement of this Act and make copies thereof or extracts therefrom.

Inspectors are furnished with certificates of appointment and the person in charge of the factory, magazine, vehicle or other place may ask the inspector to produce this certificate before entering.

Inspectors must be given all reasonable assistance in carrying out their duties, all relevant information requested must be given.

RETENTION PERIOD:

Three years.

PENALTY:

Every person who

- ° fails to allow an inspector to enter any place
- ° fails to allow an inspector to inspect, examine or make inquiries
- ° fails to comply with any order, direction or requirement of an inspector made under the Act or regulations
- ° obstructs an inspector in the execution of his duties

is guilty of an offence and is liable on summary conviction to a fine not exceeding \$1 000 or to imprisonment for a term not exceeding six months or both.

Every person who is dissatisfied with an order, direction or requirement of an inspector may appeal it to the Minister of Energy, Mines and Resources within 15 days from the day on which the order was made.

Every person who violates any provision of this Act or Regulations for which a penalty has not been provided is guilty of an offence and is liable, on summary conviction for a first offence to a fine not exceeding \$500 and for each subsequent offence to a fine not exceeding \$1 000.

* * *

REGULATIONS: Explosives Regulations, ss. 2, 103.

STATUTE: Explosives Act, ss. 17, 22.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to the operator of a licensed magazine.

RECORDS WHICH MUST BE KEPT:

All records must be kept in a form approved by the Chief Inspector. Operators must keep a record regarding all explosives except fireworks and safety cartridges. Explosives are defined as substances that are made, manufactured or used to produce an explosion or detonation or a pyrotechnic effect and include

- ° gunpowder
- ° propellant powders
- ° blasting agents
- ° dynamite
- ° detonating cord
- ° lead azide
- ° detonators
- ° ammunition of all descriptions
- ° rockets
- ° fireworks
- ° firework composition
- ° safety flares and other signals.

The record of received explosives must contain

- ° the quantity of each explosive received including
 - brand name
 - strength
 - cartridge size
 - name and address of the person from whom the explosive was acquired
 - designation of the magazine where the explosive is being stored
 - date the explosive was received.

The record of possessed explosives must contain

- ° information about each explosive in the operator's possession, including
 - quantity
 - brand name
 - strength
 - cartridge size
 - designation of the magazine where the explosive is being stored.

The record of issued explosives must be kept by the operator of a magazine that is not temporary and must include

- ° the quantity of each explosive issued from the magazine containing:
 - name and business address of each purchaser or consignee
 - any one of the following numbers:
 - . federal magazine licence number
 - . provincial or territorial magazine licence or permit number
 - . purchase and possession permit number of each purchaser or consignee
- ° destination to which each shipment of the explosive is being sent
- ° method of transport of each shipment of the explosive, including the security seal number where applicable
- ° manifest, bill of lading or shipping order number for each shipment of the explosive
- ° quantity, brand name, strength and cartridge size of the explosives in the shipment
- ° name, residential address and signature of the person taking delivery of the shipment
- ° record of documents presented as proof of identity of the person taking delivery of the shipment
- ° date of delivery of each shipment.

The operator of a temporary magazine must keep a record of the quantity of each explosive issued from the magazine containing:

- ° brand name
- ° strength
- ° cartridge size
- ° use to which the explosive was put.

DISCLOSURE:

In all cases, records must be available for inspection by an inspector or peace officer.

Inspector: means

- ° the Chief Inspector
- ° an inspector of explosives
- ° a deputy inspector of explosives
- ° any other person who is directed by the Minister to inspect an explosive, a vehicle, a licensed factory or a magazine or to hold an inquiry in connection with any accident caused by an explosive..

RETENTION PERIOD:

In all cases, three years.

PENALTY:

Every person who

- fails to allow an inspector to enter any place
- fails to allow an inspector to inspect, examine or make inquiries
- fails to comply with any order, direction or requirement of an inspector made under the Act or regulations
- obstructs an inspector in the execution of his duties

is guilty of an offence and is liable on summary conviction to a fine not exceeding \$1 000 or to imprisonment for a term not exceeding six months or both.

Every person who is dissatisfied with an order, direction or requirement of an inspector may appeal it to the Minister of Energy, Mines and Resources within 15 days from the day on which the order was made.

Every person who violates any provision of this Act or Regulations for which a penalty has not been provided is guilty of an offence and is liable, on summary conviction for a first offence, to a fine not exceeding \$500 and for each subsequent offence to a fine not exceeding \$1 000.

* * *

REGULATIONS: Petroleum Import Cost Compensation Regulations, ss. 8.(1)(2)(3).

STATUTE: Energy Administration Act

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

These requirements apply to every person who receives import compensation under the Petroleum Import Cost Compensation Regulations.

RECORDS WHICH MUST BE KEPT:

Documents, records and books of account must be kept at the place of business in Canada. They must be in such form and contain such information as will allow the National Energy Board to determine:

- ° the correctness of the information supplied to the National Energy Board by the recipient
- ° the eligibility of the recipient.

DISCLOSURE:

These documents, records and books of account must be available at all reasonable times for the purpose of audit. Any person authorized by the Board may conduct an audit. All assistance must be given to the person conducting the audit.

RETENTION PERIOD:

All documents, records and books of account must be kept until the Board gives permission to dispose of them.

PENALTY:

Not specified.

* * *

STATUTE: Petroleum Incentives Program Act, ss. 2, 14, 15, 16, 25, 26, 27, 28.

DEPARTMENT: Energy, Mines and Resources.

APPLICATION:

Every applicant for and every recipient of an incentive and any person who received a payment from the applicant or recipient any amount of which is or was related to the determination of the incentive.

Incentive: a payment of money for an eligible asset cost, eligible cost or expense, eligible development expense, or an eligible exploration expense for oil or gas or both.

Eligible Asset Cost: a prescribed outlay or expense in respect of a prescribed asset used in the petroleum industry.

Eligible Cost or Expense: an eligible asset cost, eligible development expense or eligible exploration expense.

Eligible Development Expense: a prescribed outlay or expense in respect of the development of lands for the purpose of producing oil or gas or both.

Eligible Exploration Expense: a prescribed outlay or expense in respect of the exploration for oil and gas or both.

Gas: natural gas and includes all substances, other than oil, that are produced in association with natural gas.

Oil: crude petroleum regardless of gravity produced at a wellhead in liquid form and any other hydrocarbon, except coal or gas, including any hydrocarbon that may be extracted or recovered from surface or subsurface deposits, including deposits of oil sand, bitumen, bituminous sand, oil shale and other types of deposits.

RECORDS WHICH MUST BE KEPT:

Documents, records and books of account in such a form and containing such information as will enable the Minister to ascertain the entitlement of the applicant or recipient to the incentive and to verify the accuracy and completeness of the information and documentation shall be kept at his place of business or other prescribed place in Canada.

RECORDS WHICH MUST BE KEPT:

Documents, records and books of account in such a form and containing such information as will enable the Minister to ascertain the entitlement of the applicant or recipient to the incentive and to verify the accuracy and completeness of the information and documentation shall be kept at his place of business or other prescribed place in Canada.

DISCLOSURE:

Every person shall for the purpose of audit or examination:

- ° make those documents, records and books of account available at all reasonable times to any person authorized by the Minister
- ° give all reasonable assistance to a person authorized by the Minister to carry out the audit or examination
- ° provide access to all relevant sites
- ° answer orally or in writing, as required all questions relating to the audit or examination
- ° provide all information, documentation and copies required for the purpose of the audit or examination.

RETENTION PERIOD:

Unless otherwise authorized by the Minister every document, record or book of account shall be retained until the expiration of six years from the day the Minister receives the application for the incentive to which the document, record or book of account relates.

PENALTY:

Everyone who fails to keep documents, records and books of account is guilty of an offence punishable on summary conviction and is liable to a fine not exceeding \$25,000 or to imprisonment for a term not exceeding one year or both.

Everyone who submits any information or documentation makes any statement or answers any question, whether in connection with an application or otherwise, knowing that the information, documentation, statement or answer is false or misleading or misrepresents or fails to disclose a material fact is guilty of an offence and is liable:

- ° on summary conviction, to a fine not exceeding \$100 000 or to imprisonment for a term not exceeding one year or both
- ° on indictment, to a fine not exceeding \$1 000 000 or to imprisonment for a term not exceeding five years or both.

If it is proved that an employee or agent of the accused committed the offence, the accused is guilty unless it can be established that it was committed without his/her knowledge or consent and that due diligence to prevent the commission of the offence was exercised.

Any officer, director or agent of the corporation who

- directed
- authorized
- assented to
- acquiesced in
- participated in

the commission of the offence is a party to and guilty of the offence. Whether or not the corporation has been prosecuted or convicted, the individual is liable on conviction to the punishment provided for the offence.

* * *

8. ENVIRONMENT

STATUTE: Clean Air Act, s. 23.(b)(i).

DEPARTMENT: Environment.

DISCLOSURE:

There are no record-keeping requirements currently in effect. This Act does give the Governor in Council (i.e., Cabinet) the power to make regulations requiring persons who produce in Canada or import into Canada any fuel to maintain books and records necessary for the enforcement of s. 22 of the Act and any regulations made under s. 23. To date, no regulations have been made.

* * *

STATUTE: Clean Water Act, ss. 16.(1)(e), 19.(c)(1).

DEPARTMENT: Environment.

DISCLOSURE:

There are no record-keeping requirements currently in effect. This Act does give the Governor in Council (i.e., Cabinet) the power to make regulations requiring persons who deposit waste in any waters comprising a water quality management area, and persons who manufacture in Canada or import into Canada any cleaning agent or water conditioner, to maintain books and records necessary for the proper enforcement of the Act. To date, no regulations for either sections have been made.

* * *

REGULATIONS: Chlor-Alkali Mercury Liquid Effluent Regulations.

STATUTE: Fisheries Act, s. 33 (pollution control provisions).

DEPARTMENT: Environment.

APPLICATION:

These regulations apply to Chlor-Alkali plants which use the mercury process. Only five of these plants currently (1985) operate in Canada. These regulations limit the amount of mercury that such plants may deposit into water frequented by fish. The regulations also require that certain monitoring be conducted by the plant and data reported to Environment Canada. Section 6 of the regulations also requires that detailed records of the monitoring be retained for 12 months.

* * *

STATUTE: Environmental Contaminants Act, s. 18.(i).

DEPARTMENT: Environment .

DISCLOSURE:

There are no record-keeping requirements currently in effect. This Act does give the Governor in Council (i.e., Cabinet) the power to make regulations requiring any person engaged in the importation, manufacturing or processing of any substance specified in the schedule or any substance that is a member of a class of substances specified in the schedule to maintain books and records. To date, no regulations have been made.

* * *

STATUTE: Fisheries Act, ss. 33, 33.1 (pollution control provisions).

DEPARTMENT: Environment.

DISCLOSURE:

Sections 33 and 33.1 of the Act itself do not require records to be kept. However, the Act does provide for making regulations that may require records to be kept. Subsections 33.(14) and 33.1.(1) also allow the Minister to specify monitoring requirements and to require information concerning water pollution matter to be provided to him on an individual basis. The exercise of these authorities could result in a particular industrial operation being required to keep records, but there is no general obligation under these subsections to keep records in the absence of a specific request. Obligations about record-keeping regulations are described on p. 145.

* * *

REGULATIONS: Migratory Birds Regulations, s. 2, 3, 19, 20, 21, 29, 31.

STATUTE: Migratory Birds Convention Act, ss. 2, 5.

DEPARTMENT: Environment.

APPLICATION:

These requirements apply to permit holders. Under this Act, migratory birds are defined as the birds, nests and eggs of the birds in any province or in the territorial waters adjacent to that province.

* * *

REGULATIONS: National Parks Building Regulations, ss. 2, 3, 9.

STATUTE: National Parks Act, s. 8.

DEPARTMENT: Environment.

APPLICATION:

These requirements apply to every holder of a permit to build in a National Park.

RECORDS WHICH MUST BE KEPT:

A copy must be kept of the plans and specifications regarding the building for which the permit was issued.

DISCLOSURE:

Plans and specifications must be available for inspection on the construction site.

RETENTION PERIOD:

Not specified.

PENALTY:

Every person who fails to comply with these regulations is liable, on summary conviction, to a fine not exceeding \$500.

* * *

REGULATIONS: National Parks Building Regulations, ss. 2, 6.

STATUTE: National Parks Act, s. 4.

DEPARTMENT: Environment.

APPLICATION:

These requirements apply to every operator of an industrial, commercial or other establishment who has been issued an annual permit by the Superintendent of a National Park of Canada to employ a full-time electrician to the plant or premises. Superintendent is defined as the Superintendent and any person authorized to act for or in the name of the Superintendent.

RECORDS WHICH MUST BE KEPT:

An accurate record must be kept of all installations, extensions, alternations or repairs that have been carried out in the establishment.

DISCLOSURE:

The Superintendent or a provincial officer may inspect the establishment at least once a year or more often where, in the opinion of the Superintendent or provincial officer, more frequent inspection is necessary. Records must be produced to the Superintendent when required.

RETENTION PERIOD:

The records must be kept by the operator for a period of one year following the inspection referred to under "Disclosure."

PENALTY:

Any person who violates any provision of this Act or Regulations is guilty of an offence and is liable:

- ° on summary conviction to a fine not exceeding \$500
- ° a lesser amount if in violation of a regulation.

* * *

REGULATIONS: National Parks Building Regulations, s. 2, 11.1.

STATUTE: National Parks Act, s. 8.

DEPARTMENT: Environment.

APPLICATION:

These requirements apply to every operator of an industrial, commercial or other establishment who has been issued an annual permit by the Superintendent of a National Park of Canada to employ a full-time electrician to the plant or premises. Superintendent is defined as the Superintendent and any person authorized to act for or in the name of the Superintendent.

RECORDS WHICH MUST BE KEPT:

An accurate record must be kept of all installations, extensions, alternations or repairs that have been carried out in the establishment must be kept.

DISCLOSURE:

The Superintendent or a provincial officer may inspect the establishment at least once a year or more often where, in the opinion of the Superintendent or provincial officer, more frequent inspection is necessary. Records must be produced to the Superintendent when required.

RETENTION PERIOD:

The records must be kept by the operator for a period of one year following the inspection referred to under "Disclosure."

PENALTY:

Failure to comply with the provisions outlined above is punishable, on summary conviction, to a fine not exceeding \$500 and, in default of payment, to a prison term not in excess of six months.

* * *

REGULATIONS: National Parks Businesses Regulations, s. 30.

STATUTE: National Parks Act, s. 8.

DEPARTMENT: Environment.

APPLICATION:

These requirements apply to every holder of a licence to sell intoxicating beverages in a National Park.

RECORDS WHICH MUST BE KEPT:

Records must be kept of all purchases of

- ° spirits
- ° wines
- ° beer
- ° ale
- ° lager.

The record must be in a form that is satisfactory to the Superintendent or anyone authorized by the Superintendent.

DISCLOSURE:

These records must be available for inspection on request by the Superintendent of the park or by anyone authorized by the Superintendent.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the provisions outlined above is punishable, on summary conviction, to a fine not exceeding \$500 and, in default of payment, a prison term not in excess of six months.

* * *

REGULATIONS: Other Regulations Under Section 33 of the Fisheries Act:

- Metal Mining Liquid Effluent Regulations
- Petroleum Refinery Liquid Effluent Regulations
- Meat and Poultry Products Plant Liquid Effluent Regulations
- Potato Processing Plant Liquid Effluent Regulations

STATUTE: Fisheries Act, s. 33 (pollution control provisions).

DEPARTMENT: Environment

APPLICATION:

These regulations apply to new and expanded plants (guidelines apply to plants that existed at the time the Regulations were passed). These Regulations limit the amount of pollution released from these plants. The regulations also require the plants to monitor their effluents and to report the results to the government agencies. In order to make the required report, a plant would have to keep a record of the effluent monitoring during the required monthly, quarterly or other time period.

As a practical matter, Environment Canada cooperates with provincial and other federal agencies so that usually a single monitoring program for effluents will satisfy the requirements to all agencies who require the information. Subsection 33.(14) of the Fisheries Act permits the department to modify monitoring requirements even if they are specified by Regulations. It should be noted that while the Minister of Fisheries and Oceans is legally responsible for the Fisheries Act, s. 33 of the Act is delegated to Environment Canada and implementation in some cases has been delegated to provincial agencies.

* * *

REGULATIONS: Pulp and Paper Effluent Regulations.

STATUTE: Fisheries Act, s. 33 (pollution control provisions).

DEPARTMENT: Environment.

APPLICATION:

These regulations apply to new, expanded and altered pulp and paper mills after November 1971 (guidelines apply to mills that existed before November 1971). The Regulations limit the amount of pollution release from a pulp mill. The regulations also require the mill to monitor their effluent, and subsection 5.(3) of the regulations requires the mill operator to keep records of the monitoring data, but no specific time limit is specified.

* * *

9. FINANCE

STATUTE: Bank Act, ss. 57, 77, 150, 155, 156, 157, 159, 209
215, 216, 235, 246, 314.

DEPARTMENT: Finance.

APPLICATION:

The Bank Act applies to those banks named in Schedule A and B of the Act.

RECORDS WHICH MUST BE KEPT

1. A bank shall prepare and maintain, at its head office or at any other place in Canada designated by the directors, records containing:
 - ° particulars of any restrictions and conditions established by the Governor in Council that are from time to time applicable to the bank
 - ° in the case of a foreign bank subsidiary, the licence issued to the bank and particulars of renewals thereof and of any restrictions and conditions relating thereto
 - ° particulars of any exceptions granted by the Governor in Council that are from time to time applicable to the bank
 - ° particulars from Schedule A or B that are applicable to the bank as they are from time to time amended and published in the Canada Gazette
 - ° all bylaws of the bank and amendments thereto
 - ° all orders in council approving special resolutions of shareholders of the bank and changes in bylaws of the bank
 - ° minutes of meetings and resolutions of shareholders
 - ° copies of all returns and notices required by the Bank Act
 - ° a central securities register in which it records the securities issued by it in registered form, showing with respect to each class or series of securities
 - the names, alphabetically arranged, and the latest known address of each person who is a security holder, and the name and the latest known address of each person who has been a security holder
 - the number of securities held by each security holder
 - the date and particulars of the issue and transfer of each security.

A bank may appoint an agent to maintain a central securities register and branch securities registers.

A central securities register shall be maintained by a bank at its head office or at any other place in Canada designated by the directors, and any branch securities registers may be kept at any place in or out of Canada designated by the directors.

A branch securities register shall only contain particulars of securities issued or transferred at that branch.

Particulars of each issue or transfer of a security registered in a branch securities register shall also be kept in the corresponding central securities register.

2. A bank shall prepare and maintain adequate corporate accounting records and records containing minutes of meetings and resolutions of the directors and any committee thereof.

These records shall be kept at the head office of the bank or at such other place in Canada as the directors think fit and shall at all reasonable times be open to inspection by the directors.

Where any of the records described above are not maintained at the head office of a bank, the bank shall notify the Inspector General of Banks of the place where such records are maintained.

3. Where a corporation becomes a bank or where two or more corporations amalgamate and continue as a bank, "records" includes similar records required by law to be maintained by the corporation before it was a bank or by the corporations amalgamating and continuing as a bank.
4. A bank that, without reasonable cause, fails to comply with the above recordkeeping requirements is guilty of an offence and liable on summary conviction to a fine not exceeding \$5 000.
5. A person proposing to distribute securities of a bank to which a preliminary prospectus relates shall maintain a record of all persons to whom a copy of the preliminary prospectus has been sent.
6. A bank shall compile annually and keep at its head office the following material and information:
 - ° for specified subsidiaries of the bank, all of the statements and information relating to the subsidiary required
 - ° information, in a form prescribed by the Minister, respecting deposits held by the bank, showing at least particulars of
 - the total dollar value of deposits
 - the distribution of deposits by account size
currency and geographic area
 - ° information, in a form prescribed by the Minister, respecting loans made by the bank, showing at least particulars of
 - the total dollar value of loans
 - the distribution of loans by type of loan and
by geographic area
 - the aggregate of the outstanding balances owing to the bank in respect of loans made by the bank as part of a consortium of lenders, where at least one of the lenders was a non-resident of Canada

- charts showing the organization of the bank and each of its subsidiaries (including foreign corporations) and descriptions of the functions of each subsidiary and legal relationship between it and the bank
 - information disclosing:
 - the criteria for selecting directors of the bank
 - the aggregate amount of loans to directors, firms of which they are members and loans for which they are guarantors
 - the functions and activities of each committee of directors and a list of members of such committees.
7. A bank shall keep at its head office copies of the financial statement of subsidiary corporations in relation to the bank.
8. A record shall be kept of the attendance at each meeting of directors and a summary thereof for a period of 12 months ending not earlier than 60 days before the date of the notice, hereinafter referred to, showing the total number of directors meetings held and the number attended by each director shall be sent to each shareholder with the notice of the annual general meeting; such a summary may state the nature and extent of the services rendered by any director who, by reason of residing at a place remote from the head office of the bank, has not attended meetings of directors.
9. A bank shall maintain in Canada
- a record showing, for each customer of the bank on a daily basis, particulars of the transactions between the bank and that customer and balance owing to or by the bank in respect of that customer;
 - all registers and other records required or authorized by the Bank Act and shall maintain and process in Canada any information or data relating to the preparation and maintenance of such records. A bank may maintain copies of or take extracts from any records and registers referred to above and may further process information or data relating to such copies or extracts inside or outside Canada.

Where a bank maintains said copies or extracts of any records or registers or further processes information or data relating to such copies or extracts outside Canada, the bank shall so inform the Inspector General of Banks and provide him with a description of the nature of those copies of extracts maintained outside Canada and a description of the further processing of information or data relating to such copies or extracts outside Canada and such other information as the Inspector may require from time to time. In the event that the Inspector is at any time of the opinion that the further processing outside Canada of information or data relating to any such copies or extracts is incompatible with the fulfilment of his responsibilities under this Act or he/she is advised by the Minister that, in the opinion of the Minister, such further processing is not in the national interest, he/she shall direct the bank to further process information or data relating to such copies or extracts in Canada and the bank shall forthwith comply with any such direction.

The records referred to herein do not apply in respect of records of a bank branch outside Canada or of clients of such a branch.

10. A person who, without reasonable excuse, contravenes the provisions of the above paragraphs, is guilty of an offence and liable on summary conviction to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding six months or to both.

DISCLOSURE:

1. Shareholders and holders of bank debentures of a bank, their agents and legal representatives may examine the records described in the first paragraph above during usual business hours of the bank and may take extracts therefrom, free of charge, and any other person may do so on payment of a reasonable fee.

A shareholder of a bank is entitled on request made not more frequently than once in each calendar year to receive, free of charge, one copy of the bylaws of the bank.

Shareholders and holders of bank debentures of a bank, their agents and legal representatives and any other person, on payment of a reasonable fee and on sending to the bank or its agent the required affidavit, may on application require the bank or its agent to furnish within ten days from the receipt of the affidavit a list (in this section referred to as the "basic list") made up to a date not more than ten days before the date of receipt of the affidavit setting out the names of the shareholders of the bank, the number of shares owned by each shareholder and the address of each shareholder as shown on the records of the bank.

A person requiring a bank to supply a basic list may, if he/she states in the required affidavit that he/she requires supplemental lists, require the bank or its agent, on payment of a reasonable fee, to furnish supplemental lists setting out any changes from the basic list in the names and addresses of the shareholders and the number of shares owned by each shareholder for each business day following the date the basic list is made up to.

The bank or its agent shall furnish the supplemental list required:

- ° within ten days following the date the basic list is furnished where the information relates to changes that took place prior to that date
- ° within ten days following the day to which the supplemental list relates, where the information relates to changes that take place on or after the date the basic list is furnished.

A person requiring a bank to supply a basic list or a supplemental list may also require the bank to include in that list the name and address of any known holder of an option or right to acquire shares of the bank.

The affidavit required shall state:

- the name and address of the applicant
- the name and address for service of the corporation if the applicant is a corporation
- that the basic list and any supplemental lists obtained will not be used except as permitted below.

If the applicant is a corporation, the affidavit shall be made by a director or officer of the corporation.

A list of shareholders obtained shall not be used by any person except in connection with:

- an effort to influence the voting of shareholders of the bank
- any other matter relating to the affairs of the bank.

A person who, without reasonable cause, contravenes the above access and disclosure provisions is guilty of an offence and liable on summary conviction to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding six months or both.

2. Any person may, on written request therefor and on payment of a reasonable charge in respect thereof, obtain copies of the material and information referred to above under Records Which Must Be Kept.

A bank may refuse to provide material and information to said person pursuant to a request above but shall, within 15 days of so doing, apply to a court for an order barring the right of that person to receive the material and information, and the court shall either order the bank to provide the material and information or, if it is satisfied that its disclosure would be detrimental to the bank or any customer of the bank, bar the bank from disclosing the material and information and make any further order it thinks fit.

3. Shareholders of a bank and their agents and legal representatives may, on request therefor, examine the financial statements maintained at the head office of the bank during the usual business hours of the bank and may make extracts therefrom free of charge.
4. The Inspector General of Banks, from time to time, but not less frequently than once in each calendar year, shall make or cause to be made such examination and inquiry into the business and affairs of each bank as the Inspector may deem to be necessary or expedient, and for such purposes may take charge on the premises of the assets of the bank or any portion thereof, if the need should arise, for the purposes of satisfying himself/herself that the provisions of the Bank Act are being duly observed and that the bank is in sound financial condition.

5. The Inspector General of Banks, or a person acting under his direction, has a right of access to the books, minutes, accounts, cash, securities, documents and vouchers of a bank and any security held by the bank, and is entitled to require the directors, officers and auditors of the bank to furnish such information and explanations in such form as he/she may require.
6. The Inspector General of Banks has all the powers conferred on a commissioner appointed under Part II of the Inquiries Act for the purpose of obtaining evidence under oath, and may delegate such powers as occasion may require.

RETENTION PERIOD:

1. All registers and other records required or authorized by the Bank Act to be prepared and maintained by a bank including any entries, books, vouchers, paid instruments, signature cards, signing authorities and other documents and papers in the possession of the bank may be in a bound or loose-leaf form or in a photographic film form, or may be entered or recorded by any system of mechanical or electronic data processing or any other information storage device that is capable of reproducing any required information in intelligible written form within a reasonable time and registers and records maintained in any form may be converted to any other form.

A bank may destroy any registers or other records that have been created and maintained at any time after those registers or other records have been converted to another form referred to above.

A bank and its agents shall take reasonable precautions to:

- ° prevent loss or destruction of
- ° prevent falsification of entries in
- ° facilitate detection and correction of inaccuracies in the registers and other records required or authorized by the Bank Act to be prepared and maintained.

A person who, without reasonable excuse contravenes this section is guilty of an offence and liable on summary conviction to a fine not exceeding \$5 000 or to imprisonment for a time not exceeding six months or to both.

2. Except as provided below, a bank may destroy any record, other than the corporate records described in the first paragraph under Records Which Must Be Kept and records containing the minutes of meetings and resolutions of the directors and any committee thereof, required or authorized by the Bank Act to be maintained and any other document, voucher, paid instrument or other paper in its possession that was dated or in existence or that contained entries or writings, all of which were made more than ten years prior to the destruction.

A bank or its agent is not required to produce:

- ° a cancelled security certificate in registered form, certificates, warrants or other evidence of conversion privileges, that are cancelled or a like cancelled instrument in registered form six years after the date of its cancellation
 - ° a cancelled security certificate in bearer form or certificates, warrants or other evidence of conversion privileges that are cancelled or a like cancelled instrument in bearer form after the date of its cancellation
 - ° certificates, warrants or other evidence of conversion privileges or a like instrument, irrespective of its form, after the date of its expiry.
3. Where a bank has paid an amount to the Bank of Canada in respect of a debt or instrument, it shall keep all signature cards and signing authorities relating to the debt or instrument or microfilm copies thereof until the Bank of Canada notifies the bank that they are no longer required and thereafter may destroy them, and any such microfilm copies or prints therefrom shall be admissible in evidence in the same manner and to the same extent in which the original cards and authorities are admissible.

PENALTY:

1. Everyone who does anything or fails to do anything which is by any other provision of the Bank Act an offence against the Bank Act unless otherwise provided by the Bank Act, is liable:
- ° on summary conviction, to a fine not exceeding \$500 or to imprisonment for a term not exceeding six months or both
 - ° on conviction on indictment, to a fine not exceeding \$1 000 or to imprisonment for a term not exceeding five years or both.

Everyone who, without reasonable cause, contravenes a provision of the Bank Act or the Regulations for the contravention of which no punishment is otherwise provided by the Bank Act is guilty of an offence and liable on summary conviction to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding six months or both.

2. Every director, officer or employee of a bank and every auditor of a bank who knowingly prepares, signs, approves or concurs in any account, statement, return, report or document respecting the business or affairs of the bank containing any false or deceptive information, or any return that does not present fairly information as required by this Act, is guilty of an indictable offence and liable to imprisonment for a term not exceeding five years.

Every director, officer or employee of a bank and every auditor of a bank who negligently prepares, signs, approves or concurs in any account, statement, return, report or document respecting the business or affairs of the bank containing any false or deceptive information or any return that does not present fairly information as required by this Act, is guilty of an indictable offence and liable to imprisonment for a term not exceeding three years.

* * *

10. FISHERIES AND OCEANS

REGULATIONS: Atlantic Crab Fishery Regulations, ss. 3, 13.

STATUTE: Fisheries Act, ss. 38, 61.

DEPARTMENT: Fisheries and Oceans.

APPLICATION:

These requirements apply to commercial fishing for snow crabs on the Atlantic Coast.

RECORDS WHICH MUST BE KEPT:

The master or operator of every vessel which is used to fish for snow crabs must keep a daily record of

- ° the total estimated weight of the snow crabs caught
- ° the area in which they were caught.

DISCLOSURE:

A copy of the record of catch must be given to the purchaser of the catch or to a fishery officer at the time of sale.

A purchaser who receives a record of catch must give it to the fishery officer on demand. The purchaser must also give him/her a copy of the sales slip on demand.

RETENTION PERIOD:

Not specified.

PENALTY:

Every person who contravenes these requirements is guilty of an offence and is liable on summary conviction to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding twelve months or both.

Every person who resists or wilfully obstructs any fishery officer or fishery guardian in the execution of his/her duty or any person acting in aid of such officer or guardian is guilty of an offence punishable

- ° on summary conviction, to a term not exceeding six months imprisonment with hard labour or to a fine of \$100
- ° on indictment, to a term not exceeding two years imprisonment.

* * *

REGULATIONS: Atlantic Fisheries Regulations, ss. 2, 25.

STATUTE: Fisheries Act, ss. 38, 61.

DEPARTMENT: Fisheries and Oceans.

APPLICATION:

These Regulations apply to the master of a vessel of more than 25½ tonnes gross tonnage or greater than 14 metres in overall length or to the owner of a fishing vessel greater than 27 metres overall length fishing commercially in the area defined as the "Convention Area" by the Convention on Future Multilateral Co-operation in the North West Atlantic Fisheries and in the Canadian Fisheries Waters of the Atlantic Ocean.

RECORDS WHICH MUST BE KEPT:

The master of a vessel must keep a fishing log book in which he must record all information as indicated by the log book. This must be recorded daily.

Owners of fishing vessels greater than 27 metres overall length must, while the vessel is at sea, record the vessel's position and catch by weight and species daily.

Purchasers of fish from a vessel must obtain a sales slip or invoice.

DISCLOSURE:

The fishing log must be made readily available on demand of a fishery officer.

Immediately after each fishing trip, a copy of the completed fishing log book record must be forwarded to the Regional Director General of the Department of Fisheries and Oceans.

The owner of a fishing vessel greater than 27 metres overall length must report daily to the Regional Director General.

Everyone who buys fish from a vessel must immediately furnish the Regional Director General or a fishery officer with a copy of the sales slip or invoice used to record the purchase.

RETENTION PERIOD:

The fishing log book must be retained on board the vessel for two years after the last entry.

PENALTY:

Every person who contravenes these requirements is guilty of an offence and is liable on summary conviction to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding twelve months or both.

Every person who resists or wilfully obstructs any fishery officer or fishery guardian in the execution of his/her duty, or any person acting in aid of such officer or guardian is guilty of an offence punishable

- ° on summary conviction, to a term not exceeding six months imprisonment with hard labour or to a fine of \$100,
- ° on indictment, to a term not exceeding two years imprisonment.

The Minister may, in addition to any penalties imposed, suspend or cancel

- ° any licence issued to that person,
- ° a registration certificate in respect of any vessel owned or operated by that person.

* * *

REGULATIONS: Canadian Pacific Halibut Regulations, ss. 2, 3, 9, 10.

STATUTE: Northern Pacific Halibut Fisheries Convention Act, s. 9.

DEPARTMENT: Fisheries and Oceans.

APPLICATION:

These requirements apply to persons fishing for halibut in the territorial waters and high seas off the western coasts of Canada and the United States.

RECORDS WHICH MUST BE KEPT:

- ° When a halibut fishing licence is issued to a master or operator of a fishing vessel, he/she must keep a record of all the vessel's fishing operations including
 - ° date
 - ° locality
 - ° amount of gear used
 - ° quantity of halibut taken daily in each locality.
- ° Any person, firm or corporation that buys or receives halibut from any fishing vessel, transporting vessel or other carrier must keep a record of each purchase or receipt of halibut. This record must show
 - ° date
 - ° place of purchase or receipt
 - ° name of the vessel, person, firm or corporation from which the halibut was bought or received
 - ° number of pounds of halibut in each trade category.

DISCLOSURE:

Anyone authorized by the International Pacific Halibut Commission may inspect this record.

The commission or an authorized officer of the Government of Canada may require the

- ° master
- ° operator
- ° any person engaged or shares in the operation of the vessel

to make a sworn statement about the accuracy of the record.

Any protection officer (fishery officer, member of the RCMP, or other person authorized by the Governor in Council) or representative of the International Pacific Halibut Commission may:

- ° inspect the record
- ° require the person keeping the record to make a sworn statement about its accuracy.

RETENTION PERIOD:

Two years.

PENALTY:

Every person who fails to comply with these requirements is liable, on summary conviction, to a fine of not less than \$100 and not more than \$1 000 or to imprisonment for not more than one year or both.

* * *

REGULATIONS: Coastal Fisheries Protection Regulations, ss. 2, 11.

STATUTE: Coastal Fisheries Protection Act, ss. 7, 8.

DEPARTMENT: Fisheries and Oceans.

APPLICATION:

These requirements apply to the master of a foreign fishing vessel. The master is defined as any person having command or charge of a fishing vessel but does not include a pilot.

RECORDS WHICH MUST BE KEPT:

Depending on the activities authorized by the licence, the master of a foreign fishing vessel must keep the following records on a daily basis

- ° fishing effort and catch of a vessel
- ° any transshipments or other dispositions.

These records must show the quantities, species, size, weight and discards of fish.

Records must also be kept of

- ° fish taken on board the vessel for transportation
- ° processing operations.

These records must show species, quantity and state of processing of the fish taken on board for that purpose.

These records must be in a form approved by the Minister of Fisheries and Oceans.

DISCLOSURE:

When requested, these records must be given to a protection officer or a Regional Director General of the Department of Fisheries and Oceans. The records must be sent to the Director General not later than 30 days after each month's end and within 60 days of the expiry of the licence.

RETENTION PERIOD:

Not specified.

PENALTY:

Every person who fails to comply with these requirements is liable

- ° on summary conviction, to a fine not exceeding \$5 000
- ° on indictment, to a fine not exceeding \$25 000.

* * *

REGULATIONS: Fish Inspection Regulations, ss. 2, 3, 15.

STATUTE: Fisheries Inspection Act, s. 11.

DEPARTMENT: Fisheries and Oceans.

APPLICATION:

These requirements apply to canneries that produce canned fish for human consumption and

- ° import fish from another country or province
- ° export fish to another country or province.

RECORDS WHICH MUST BE KEPT:

A cannery meeting these requirements must keep a record of the sterilization treatment used for each batch of fish.

DISCLOSURE:

Not specified.

RETENTION PERIOD:

The record must be kept on file at the cannery for at least 12 months.

PENALTY:

Every person who fails to comply with these requirements is punishable on summary conviction to a fine not exceeding \$500 or to imprisonment for a term not exceeding six months or both.

* * *

STATUTE: Fishing and Recreational Harbours Act, ss. 2, 3, 11, 20, 26, 27.

DEPARTMENT: Fisheries and Oceans.

APPLICATION:

This Act applies to those using harbours, wharfs, piers, breakwaters, slipways, marinas or other facilities at those locations listed on Schedule 1 of the Fishing and Recreational Harbours Regulations predominantly used by fishing or recreational boats.

It does not apply to property under the jurisdiction of the National Harbours Board.

RECORDS WHICH MUST BE KEPT:

This Act does not require records to be kept. It gives enforcement officers the right to go on board ship and examine log books, documents and papers. Enforcement officers are designated by the Minister of Fisheries and Oceans.

DISCLOSURE:

When an enforcement officer believes on reasonable grounds that this Act has been violated, he/she may go on board ship or enter any premises to look at the records. He/she may copy the contents. If he/she believes that the Act has been violated, he/she may order the person, vessel or vehicle to leave the harbour.

The Minister of Fisheries and Oceans may order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

RETENTION PERIOD:

Not specified.

* * *

REGULATIONS: International Pacific Halibut Convention Regulations, ss. 2, 12, 13.

STATUTE: Northern Pacific Halibut Fisheries Convention Act, s. 9.

DEPARTMENT: Fisheries and Oceans.

APPLICATION:

These requirements apply to persons fishing for halibut off the western coasts of Canada and the United States.

RECORDS WHICH MUST BE KEPT:

The operator of a fishing vessel of five net tons or more in respect of which a commission halibut fishing licence has been issued must keep a record of all fishing operations including the date, locality, amount of gear used and the total weight of halibut taken daily.

Any person, firm, cooperative or association that purchases or receives halibut from a vessel owner or operation must keep an accurate record of each purchase or receipt including the date, the locality, the vessel, the person, firm, etc. and weight of halibut involved in the transaction.

DISCLOSURE:

An authorized representative of the commission or a fishery officer may inspect this record.

RETENTION PERIOD:

Two years.

PENALTY:

Every person who fails to comply with these requirements is liable, on summary conviction, to a fine of not less than \$100 and not more than \$1 000 or to imprisonment for not more than one year or both.

* * *

REGULATIONS: Pacific Coast Marine Plant Regulations, ss. 3, 7.

STATUTE: Fisheries Act, s. 38, 61.

DEPARTMENT: Fisheries and Oceans.

APPLICATION:

These requirements apply to every person with a licence to harvest marine plants in the coastal waters of Canada off the province of British Columbia.

RECORDS WHICH MUST BE KEPT:

A record showing the quantity of each species of marine plant harvested must be kept.

DISCLOSURE:

Every licensee shall make a written return for the previous month to the Minister of Fisheries and Oceans no later than the tenth day of the following month.

RETENTION PERIOD:

Not specified.

PENALTY:

Every person who contravenes these requirements is guilty of an offence and is liable on summary conviction to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding 12 months or both.

Every person who resists or wilfully obstructs any fishery officer or fishery guardian or any person acting in aid of such officer or guardian in the execution of his/her duty, is guilty of an offence punishable:

- ° on summary conviction, to a term not exceeding six months imprisonment with hard labour or to a fine of \$100
- ° on indictment, to a term not exceeding two years imprisonment.

* * *

11. HEALTH AND WELFARE

REGULATIONS: Food and Drugs Regulations, B.08.047.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any manufacturer, wholesaler or jobber who sells cheese not made from a pasteurized source and which has not been held at a temperature of 2°C or more for a period of 60 days or more from the date of the beginning of the manufacturing process.

RECORDS WHICH MUST BE KEPT:

The following records must be kept for each lot of cheese sold:

- ° the registered number of the cheese factory
- ° the date of manufacture of the cheese
- ° the vat or vat numbers
- ° the name and address of the person to whom the cheese is sold
- ° the weight sold from each vat.

DISCLOSURE:

An inspector appointed under the Food and Drugs Act may

- ° enter any premises in which a food to which the Act applies is manufactured, prepared or stored
- ° inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act
- ° require the person in charge to furnish him/her with any information he/she may require.

The person in charge of premises under inspection by a Food and Drugs inspector must not

- ° obstruct the inspector in the execution of his/her duties
- ° make false or misleading statements
- ° remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above is punishable:

- ° on summary conviction for a first offence, by a fine not exceeding \$500 or imprisonment for a term not exceeding three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for a term not exceeding six months or both
- ° on indictment, by a fine of not more than \$5 000 or by imprisonment for three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.01.041.1, C.01.041.3.

STATUTE: Food and Drugs Act, ss. 22, 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any pharmacist transferring a prescription for a Schedule F drug to another pharmacist. For a list of Schedule F drugs, see page 172 to 181.

RECORDS WHICH MUST BE KEPT:

The date of the transfer must be noted

- ° on the original of the prescription
- ° on a record of prescriptions kept under the name of each patient.

DISCLOSURE:

An Inspector may, at any reasonable time

- ° enter any premises where on reasonable grounds he/she believes any article to which the Act applies is manufactured, prepared or stored
- ° examine any books, records and documents and make copies and extracts therefrom.

The owner or person in charge of a premises which is being subjected to an inspection must

- ° give the inspector all reasonable assistance in his/her power and furnish him/her with such additional information as he/she may require
- ° not obstruct the inspector in the execution of his/her duties, make any false or misleading statement either verbally or in writing.

RETENTION PERIOD:

These records must be retained for two years from the date of filling the prescription.

PENALTY:

Any person who violates any provision of the Act or Regulations is guilty of an offence and liable:

- ° on summary conviction for a first offence, to a fine not exceeding \$500 or to imprisonment for a three months or both

- ° on summary conviction for a second or subsequent offence, to a fine not exceeding \$1 000 or to imprisonment for up to six months or both
- ° on indictment, to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.01.041.2, C.01.041.3.

STATUTE: Food and Drugs Act, ss. 22, 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to

- ° a pharmacist to whom a prescription for a Schedule F drug has been transferred in writing
- ° A pharmacist to whom a prescription for a Schedule F drug has been transferred verbally.

For a list of Schedule F drugs, see pages 172 to 181.

RECORDS WHICH MUST BE KEPT:

The pharmacist must obtain and keep a record of

- ° the name and address of the transferring pharmacist
- ° the number of authorized refills remaining and the date of the last refill
- ° a copy of the prescription or the original verbal order as reduced to writing.

In the case of a verbal transfer, a record must be kept containing the following information:

- ° the date and number of the prescription
- ° the name and address of the person for whose benefit the prescription was given
- ° the name and quantity of the drugs dispensed
- ° the name of the practitioner who issued the prescription
- ° the name and address of the person filling the prescription
- ° the directions given with the prescription, including the number of times it may be refilled.

DISCLOSURE:

An inspector may, at any reasonable time:

- ° enter any premises where on reasonable grounds he/she believes any article to which the Act applies is manufactured, prepared or stored
- ° examine any books, records and documents and make copies and extracts therefrom.

The owner or person in charge of a premises which is being subjected to an inspection must

- ° give the inspector all reasonable assistance in his/her power and furnish him/her with such additional information as he/she may require
- ° not obstruct the inspector in the execution of his/her duties, make any false or misleading statement either verbally or in writing.

RETENTION PERIOD:

These records must be retained for two years from the date of filling the prescription.

PENALTY:

Any person who violates any provision of the Act or Regulations is guilty of an offence and liable

- ° on summary conviction for a first offence, to a fine not exceeding \$500 or to imprisonment for a three months or both
- ° on summary conviction for a second or subsequent offence, to a fine not exceeding \$1 000 or to imprisonment for up to six months or both
- ° on indictment, to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, C.01.041, C.01.042.

STATUTE: Food and Drugs Act, s. 22, 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any pharmacist filling or refilling a prescription for a Schedule F drug.

Schedule F Drugs (ss.C.01.001, C.01.041 to C.01.047, C.01.601 and C.10.005)

Item No.

- A.1 Aconiazide and its salts
- A.1.1 Alfacalcidol
- A.2 Allopurinol
- A.3 Alphadolone and its salts
- A.4 Alphaxalone
- A.5 Amantadine and its salts
- A.6 Aminocaproic acid
- A.7 Aminoglutethimide
- A.8 Aminopterin and its salts
- A.9 4-amino-pteroyl aspartic acid and its salts
- A.10 Amitriptyline and its salts
- A.11 Antibiotics, the following and its salts and derivatives:
 - (a) (i) Amikacin
 - (ii) Amoxicillin
 - (iii) Amphotericin B
 - (iv) Ampicillin
 - (b) (i) Benzathine penicillin
 - (c) (i) Candicidin
 - (ii) Capreomycin
 - (iii) Carbenicillin
 - (iv) Carbomycin
 - (v) Cephalosporin C
 - (vi) Chloramphenicol
 - (vii) Cloxacillin
 - (d) Dicloxacillin
 - (g) Gentamicin
 - (h) Hetacillin
 - (m) Methicillin
 - (n) Nafcillin
 - (n.1) Netilmicin
 - (o) Oxacillin
 - (r) Rifampin
 - (t) (i) Ticarcillin
 - (ii) Tobramycin
 - (v) (i) Vancomycin
 - (ii) Viomycin

- A.12 Anticoagulants, the following:
 - (a) Bishydroxycoumarin and its salts and derivatives
 - (b) 4-hydroxycoumarin and its derivatives when sold or recommended as anticoagulants
 - (c) Phenylindanedione and its derivatives
- A.13 Apiol, oil of
- A.14 L'Asparaginase
- A.15 Azaribine
- A.16 Azatidine and its salts

- B.1 Baclofen and its salts
- B.2 Bemegride
- B.3 Bendazac and its salts
- B.3.1 Benzidamine and its salts
- B.4 Benzoyl peroxide in concentrations greater than 5% or when sold in combination with another medicinal ingredient
- B.5 Betahistine and its salts
- B.6 Bethanidine and its salts
- B.7 Bleomycin
- B.8 Boldenone undecylenate
- B.9 Bretylium tosylate
- B.10 Bromal and the following derivatives:
 - (a) Bromal hydrate
 - (b) Brometone
 - (c) Bromoform
- B.10.1 Bromazepam and its salts
- B.11 Bromides, the following:
 - (a) Ammonium bromide
 - (b) Calcium bromide
 - (c) Calcium bromolactobionate
 - (d) Potassium bromide
 - (e) Sodium bromide
 - (f) Strontium bromide
- B.12 Bromocriptine and its salts
- B.13 Busulfan

- C.1 Calcitonin
- C.2 Calcitriol
- C.3 Calcium carbimide
- C.4 Carbamazepine
- C.5 Carbenoxolone and its salts
- C.6 Carbimazole
- C.7 Carbromal and the following derivatives:
 - (a) Acetylcarbromal
 - (b) Allylisopropylacetylurea
 - (c) Bromisoval
 - (d) Diethylbromacetamide
- C.8 Carisoprodol
- C.9 Carmustine
- C.10 Centella asiatica extract and active principles thereof
- C.11 Chloral and the following derivatives:
 - (a) Alpha-chloralose
 - (b) Butyl chloral hydrate

- (c) Chloralformamide
- (d) Chloral hydrate
- (e) Chloralimide

- C.12 Chlorambucil and its salts and derivatives
- C.13 Chlorcyclizine and its salts (except in preparations for external use only)
- C.14 Chlordiazepoxide and its salts
- C.15 Chlorisondamine and its salts
- C.16 Chlormezanone
- C.17 Chloroquine and its salts
- C.18 Chlorprothixene and its salts
- C.19 Choline salicylate, when sold in combination with magnesium salicylate
- C.19.1 Cimetidine and salts
- C.20 Cinchopen and its salts
- C.21 Cisplatin
- C.22 Clofibrate
- C.23 Clomiphene and its salts
- C.24 Clomipramine and its salts
- C.25 Clonazepam and its salts
- C.26 Clonidine and its salts
- C.27 Cloprostenol and its salts and derivatives
- C.28 Clorazepic acid and its salts
- C.29 Clotrimazole and its salts
- C.30 Colestipol and its salts
- C.31 Cromoglycic acid and its salts
- C.32 Cyclobenzaprine and its salts
- C.33 Cyclophosphamide
- C.34 Cycloserine
- C.35 Cytarabine and its salts

- D.1 Dacarbazine
- D.2 Dactinomycin
- D.3 Danazol
- D.4 Dantrolene and its salts
- D.5 Daunorubicin and its salts
- D.6 Debrisoquin and its salts
- D.7 Deferoxamine and its salts
- D.8 Desipramine and its salts
- D.9 Desmopressin and its salts
- D.10 Diazepam and its salts
- D.11 Diazoxide and its salts
- D.11.1 Dichloroacetic Acid
- D.11.2 Diclofenac and its salts
- D.11.3 Diethylcarbamazine and its salts
- D.12 Diethylstilbestrol and its salts and derivatives
- D.13 Diiodohydroxyquin (except in preparations for topical use on the skin)
- D.14 Dimethylsulfoxide
- D.15 2,4-Dinitrophenol and its salts and derivatives
- D.16 Dinoprostone and its salts and derivatives
- D.17 Diphenidol and its salts

- D.18 Diphenylmethane derivatives, the following and their salts:
 - (a) Azacyclonol
 - (b) Benactyzine
 - (c) Captodiamine
 - (d) Hydroxyzine
 - (e) Piperilate
- D.19 Disopyramide and its salts
- C.20 Disulfiram
- D.21 Dobutamine and its salts
- D.22 Dopamine and its salts
- D.23 Doxapram
- D.24 Doxepin and its salts
- D.25 Doxorubicin and its salts
- D.25.1 Doxylamine and its salts, when sold or recommended for use in the nausea or vomiting of pregnancy
- D.26 Droperidol and its salts

- E.1 Econazole and its salts
- E.2 Ecothiophate and its salts
- E.3 Ectylurea and its salts
- E.4 Embutramide
- E.5 Emylcamate
- E.6 Estramustine and its salts
- E.7 Ethacrynic acid and its salts
- E.8 Ethambutol and its salts
- E.9 Ethchlorvynol
- E.10 Ethinamate
- E.11 Ethionamide and its salts
- E.12 Ethomoxane and its salts
- E.13 Ethyl Trichloramate
- E.14 Etidronic acid and its salts
- E.15 Etryptamine and its salts

- F.1 Fenfluramine and its salts
- F.2 Fenoprofen and its salts
- F.3 Fenoterol and its salts
- F.3.1 Floctafenine
- F.4 Flucytosine
- F.4.1 Flunixin and its salts and derivatives
- F.5 Fluorouracil and its derivatives
- F.5.1 Fluprostenol and its salts and derivatives
- F.6 Flurazepam and its salts
- F.7 Fluspirilene
- F.8 Fusidic acid and its salts

- G.1 Gluethimide
- G.2 Glyburide and its salts and derivatives
- G.3 Gonadorelin and its salts
- G.4 Guanethidine and its salts

- H.1 Haloperidol

- H.2 Hexachlorophene and its salts
- H.3 Hexacyclonate sodium
- H.4 Hexamethonium and its salts
- H.5 Hydantoin derivatives, the following and their salts:
 - (a) Diphenylhydantoin (phenytoin)
 - (b) Ethotoin
 - (c) Methoin (mephenytoin)
- H.6 Hydralazine and its salts
- H.7 Hydroxychloroquine and its salts
- H.8 Hydroxyurea

- I.1 Ibuprofen and its salts
- I.2 Idoxuridine
- I.3 Imipramine and its salts
- I.4 Indomethacin
- I.5 Iodochlorohydroxyquin (except in preparations for topical use on the skin)
- I.6 Iproniazid and its salts
- I.7 Isocarboxazid and its salts
- I.7.1 Isoflurane
- I.8 Isoniazid
- I.9 Isoproterenol (Isoprenaline) and its salts

- K.1 Ketamine and its salts
- K.1.1 Ketazolam and its salts
- K.2 Ketoprofen and its salts

- L.1 Levodopa and its salts
- L.2 Lithium carbonate
- L.3 Lomustine
- L.4 Loperamide and its salts
- L.5 Lorazepam and its salts
- L.6 Loxapine and its salts

- M.1 Magnesium glutamate hydrobromide
- M.2 Maprotiline and its salts
- M.3 Mazindol and its salts
- M.4 Mecamylamine and its salts
- M.5 Mechlorethamine and its salts
- M.6 Melcofenamic acid and its salts
- M.7 Mefenamic acid and its salts
- M.8 Megestrol and its salts
- M.9 Melphalan
- M.10 Menotropins (Human post-menopausal urinary gonadotrophins)
- M.11 Mephenoalone
- M.12 Mephentermine and its salts
- M.13 Meproamate
- M.14 6-Mercaptopurine
- M.15 Mescaline and its salts
- M.16 Metaldehyde
- M.17 Metformin and its salts and derivatives
- M.18 Methimazole

- M.19 Methisazone
- M.20 Methotrexate and its salts
- M.21 Methoxsalen
- M.22 Methyldopa and its salts
- M.23 Methylparafynol
- M.24 Methyprylon
- M.25 Methysergide and its salts and derivatives
- M.26 Metoclopramide
- M.27 Metolazone and its salts
- M.28 Metoprolol and its salts
- M.29 Metronidazole
- M.30 Metyrapone and its salts
- M.31 Mibolerone
- M.32 Miconazole and its salts
- M.32.1 Minoxidil
- M.33 Mitomycin and its salts
- M.34 Mitotane (o,p'-DDD)

- N.1 Nadolol and its salts
- N.2 Nalidixic acid
- N.3 Naloxone and its salts
- N.4 Naproxen and its salts
- N.5 Neocinchophen and its salts
- N.6 Nialamide and its salts
- N.6.1 Nitrazepam and its salts
- N.7 Nortriptyline and its salts

- O.1 Orciprenaline (Metaproterenol) and its salts
- O.2 Oxanamide
- O.3 Oxazepam and its salts
- O.3.1 Oxprenolol and its salts
- O.4 Oxyphenbutazone and its salts

- P.1 Pancuronium and its salts
- P.2 Paraldehyde
- P.3 Paramethadione
- P.4 Pargyline and its salts
- P.5 Pemoline and its salts
- P.5.1 Penicillamine
- P.6 Pentolinium tartrate
- P.7 Phaceteroperane and its salts
- P.8 Phenacemide
- P.9 Phenaglycodol
- P.10 Phenelzine and its salts
- P.11 Phenformin and its salts
- P.12 Pheniprazine and its salts
- P.13 Phenothiazine derivatives, the following and their salts:
 - (a) Butaperazine
 - (b) Carphenazine
 - (c) Etymemazine
 - (d) Fluphenazine
 - (e) Mepazine

- (f) Mesoridazine
 - (g) Methotrimeprazine
 - (g.1) Metopimazine
 - (h) Pericyazine
 - (i) Perphenazine
 - (j) Phenthoxate
 - (k) Piperacetazine
 - (k.1) Pipotiazine
 - (l) Prochlorperazine
 - (m) Thiethylperazine
 - (n) Thiopropazate
 - (o) Thioproperazine
 - (p) Thioridazine
 - (q) Trifluoperazine
 - (r) Triflupromazine
- P.14 Phenylbutazone and its salts
- P.15 Pimozide
- P.16 Pindolol and its salts
- P.17 Pipobroman
- P.18 Pipradrol and its salts
- P.19 Pizotyline and its salts
- P.20 Pralidoxime and its salts
- P.20.1 Prazepam and its salts
- P.21 Prazosin and its salts
- P.22 Probucol
- P.23 Procainamide and its salts
- P.24 Procarbazine and its salts
- P.25 Prodilidine and its salts
- P.26 Propranolol and its salts
- P.27 Revoked
- P.28 Prostaglandins and their salts and derivatives
- P.29 Prothipendyl Hydrochloride
- P.30 Protirelin
- P.31 Protriptyline and its salts
- P.32 Pyrazinamide
-
- R.1 Rauwolfia and the following Rauwolfia alkaloids and their salts:
- (a) Deserpidine
 - (b) Raubasine
 - (c) Rescinnamine
-
- S.1 Salbutamol and its salts
- S.2 Sodium nitroprusside and its salts
- S.3 Sotalol and its salts
- S.4 Stanozolol
- S.5 Succinimide and its salts and derivatives (except those compounds used for decontaminating water)
- S.5.1 Sucralfate
- S.6 Sulfinpyrazone and its salts
- S.7 Sulphonal and alkyl sulphonals

- T.1 Tamoxifen and its salts
- T.1.1 Temazepam and its salts
- T.2 Terbutaline and its salts
- T.3 Thiocarbide
- T.4 Thioguanine
- T.5 Thiotepe
- T.6 Thiothixene and its salts
- T.7 Thiouracil and its derivatives
- T.8 Thyroxin and its salts
- T.9 Timolol and its salts
- T.10 Tinidazole
- T.11 Tolbutamide and its salts and derivatives
- T.12 Tolmetin and its salts
- T.13 Tranylcyproline
- T.14 Treosulfan
- T.15 Tretamine
- T.16 Tretinoin (Vitamin A Acid)
- T.17 Triamterene and its salts
- T.18 Triazolam and its salts
- T.19 Triiodothyropropionic acid
- T.20 Trimethadione
- T.21 Trimethoprim and its salts
- T.22 Trimipramine and its salts
- T.23 Trioxsalen
- T.24 Tybamate

- U.1 Ureacil Mustard and its salts

- V.1 Valproic acid and its salts
- V.1.1 Verapamil and its salts
- V.2 Vidarabine
- V.3 Vinblastine and its salts
- V.4 Vincristine and its salts
- V.5 Vitamine B12 with Intrinsic Factor Concentrate

- X.1 Xylazine and its salts

- Z.1 Zomepirac and its salts

Schedule F - Part II (ss. C.01.001, C.01.041 to C.01.047, C.01.601 and C.10.005)

Item
No.

- A.1 Adrenocortical hormones and their salts and derivatives
- A.2 Aminopyrine and its derivatives
- A.3 Antibiotics, the following and their salts and derivatives
 - (a) Dihydrostreptomycin
 - (b) Erythromycin
 - (c) Framycetin
 - (d) Griseofulvin
 - (e) Kanamycin
 - (f) Lincomycin
 - (g) Neomycin
 - (h) Novobiocin
 - (i) Nystatin (except preparations for topical use on the skin)
 - (j) Oleandomycin
 - (k) Penicillin (except amoxicillin, ampicillin, benzathine penicillin, carbenicillin, cloxacillin, dicloxacillin, hetacillin, methicillin, nafcillin, oxacillin and ticarcillin and their salts and derivatives)
 - (l) Polymyxin B (except for topic use or for local action in the oral cavity or nasal passages)
 - (m) Spectinomycin
 - (n) Spiramycin
 - (o) Streptomycin
 - (p) Tetracycline
- C.1 Chlorothiazide and its salts and derivatives
- C.2 Cyclizine
- E.1 Ergot alkaloids and their salts
- F.1 Furosemide
- L.1 Liothyronine and its salts
- M.1 Mebendazole
- M.2 Meclizine and its salts
- N.1 Nicotine and its salts (except in natural substances)
- N.2 Nitrofurantoin derivatives, the following and their salts:
 - (a) Furaltadone
 - (b) Furazolidone
 - (c) Nitrofurantoin
- P.1 Phenothiazine derivatives, the following and their salts:
 - (a) Acepromazine
 - (b) Chlorpromazine
 - (c) Promazine
 - (d) Trimeprazine

- P.2 Physostigmine Salicylate (except preparations for oral or topical use only)
- P.3 Primidone
- R.1 Reserpine and its salts
- S.1 Sex hormones, except:
(a) Boldenone undecylenate
(b) Diethylstilbestrol and its salts and derivatives
(c) Megestrol and its salts
(d) Mibolerone
(e) Stanozolol
- S.1.1 Sodium fluoride (in solid oral dosage forms containing more than one milligram of fluoride ion)
- S.2 Sulphonamides and their salts and derivatives
- T.1 Thiabendazole
- T.2 Thyroid
- V.1 Veratrum album and its alkaloids and salts of alkaloids
- V.2 Veratrum veride and its alkaloids and salts of alkaloids

RECORDS WHICH MUST BE KEPT:

The following information must be kept in suitable records of prescriptions kept under the name of each patient or entered on the original prescription:

- ° the date of filling
- ° the date of each refill
- ° the quantity of the drug dispensed at each filling or refill
- ° the name of the person filling the prescription.

In the case of a verbal order, a record of the order must be kept, containing the following information:

- ° the date and number of the prescription
- ° the name and address of the person for whose benefit the prescription was given
- ° the name and quantity of the drug dispensed
- ° the name of the practitioner who issued the prescription
- ° the name of the person filling the prescription
- ° the direction given with the prescription, including the number of times it may be refilled.

DISCLOSURE:

An inspector may at any reasonable time

- ° enter any premises where on reasonable grounds he/she believes any article to which the Act applies is manufactured, prepared or stored
- ° examine any books, records and documents and make copies and extracts therefrom.

The owner or person in charge of a premises which is being subjected to an inspection must

- ° give the inspector all reasonable assistance in his/her power and furnish him/her with such additional information as he/she may require
- ° not obstruct the inspector in the execution of his/her duties, make any false or misleading statement either verbally or in writing.

RETENTION PERIOD:

These records must be retained for two years from the date of filling the prescription.

PENALTY:

Any person who violates any provision of the Act or Regulations is guilty of an offence and liable:

- ° on summary conviction for a first offence, to a fine not exceeding \$500 or to imprisonment for a three months or both
- ° on summary conviction for a second or subsequent offence, to a fine not exceeding \$1 000 or to imprisonment for up to six months or both
- ° indictment to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.01.043.

STATUTE: Food and Drugs Act, ss. 22, 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any pharmacist who sells a Schedule F drug without a prescription to

- ° a drug manufacturer
- ° a medical practitioner
- ° a wholesale druggist
- ° a registered pharmacist
- ° a hospital certified by the Department of National Health and Welfare.

For a list of Schedule F drugs, see pages 172 to 181.

RECORDS WHICH MUST BE KEPT:

The written order for the sale of a Schedule F drug without a prescription issued by the Director at National Health and Welfare must be retained.

DISCLOSURE:

An inspector may, at any reasonable time

- ° enter any premises where on reasonable grounds he/she believes any article to which the Act applies is manufactured, prepared or stored
- ° examine any books, records and documents and make copies and extracts therefrom.

The owner or person in charge of a premises which is being subjected to an inspection must

- ° give the inspector all reasonable assistance in his/her power and furnish him/her with such additional information as he/she may require
- ° not obstruct the inspector in the execution of his/her duties, make any false or misleading statement either verbally or in writing.

RETENTION PERIOD:

Two years from the date of issue.

PENALTY:

Any person who violates any provision of the Act or Regulations is guilty of an offence and liable:

- ° on summary conviction for a first offence, to a fine not exceeding \$500 or to imprisonment for a three months or both
- ° on summary conviction for a second or subsequent offence to a fine not exceeding \$1 000 or to imprisonment for up to six months or both
- ° on conviction, upon indictment to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.01.049, C.01.065, C.01.067, C.01.068.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to:

- ° any person who distributes a drug as a sample
- ° any manufacturer of a drug designed for parenteral use
- ° manufacturers of drugs designed for parenteral use where the individual dose recommended exceeds 5 ml except
 - drugs that are inherently pyrogenic
 - drugs that cannot be tested for the presence of pyrogens.

RECORDS WHICH MUST BE KEPT:

For the distributor, a record must be kept showing

- ° the name, address and description of the person to whom the drug was distributed
- ° the name, quantity and form of the drug distributed
- ° the date upon which each distribution was made.

For the manufacturer, a record must be kept of

- ° the tests conducted on a representative sample of each lot for identity and sterility
- ° the results of such further tests of representative samples as are necessary to ensure that the drug is safe for use.

For the manufacturer of large dosage drugs, records must be kept of

- ° tests of representative samples in their final containers for the presence of pyrogens.

DISCLOSURE:

An inspector appointed under the Food and Drugs Act may:

- ° enter any premises where a drug to which the Act applies is manufactured, prepared or stored
- ° inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act
- ° require the person in charge to furnish him/her with any information he/she may require.

The person in charge of a premises being inspected by a Food and Drugs inspector must not

- ° obstruct the inspector in the execution of his/her duties
- ° make false or misleading statements
- ° remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

For the distributor, two years from the date the distribution was made.

For the manufacturer, five years.

PENALTY:

Failure to comply with these provisions is punishable

- ° on summary conviction for a first offence, by a fine of \$500 or imprisonment for a three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for a term for six months or both
- ° on conviction upon indictment by a fine of not more than \$5 000 or by imprisonment for three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.02.020, C.02.021, C.02.022, C.02.023, C.02.024, C.02.025.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any person who manufactures or imports a drug for sale in Canada.

RECORDS WHICH MUST BE KEPT:

The manufacturer or importer must keep records for each drug sold showing

- ° master production documents for the drug
- ° evidence that each lot or batch of the drug has been produced in accordance with the procedures described in the master production documents
- ° evidence that the conditions under which the drug was produced are in compliance with the requirements
- ° evidence establishing the expiration date of the drug in its final container
- ° adequate evidence of testing each lot or batch against the specifications prior to sale
- ° results of testing of raw materials and packaging materials.

Written specification for the raw material and adequate evidence of the testing of raw material is to be kept by the person who compounds the raw material into dosage form.

Written specifications for the packaging material and adequate evidence of the testing of packaging material is to be kept by the person who packages a drug.

Other records to be maintained include records of distribution of each lot or batch

- ° records of a complaint respecting the quality of the drug, and any information received respecting the quality or hazards of a drug
- ° records of the results of a self-inspection program and of any action taken in connection with that program
- ° records on the operation of the sanitation program.

The manufacturer or importer must also keep

- ° a sample of each lot or batch of a packaged drug
- ° a sample of each lot or batch of raw material used, to be kept by the person who compounds the raw material into dosage form.

DISCLOSURE:

See the disclosure provisions under the Food and Drugs Act on page 185.

RETENTION PERIOD:

The record of drugs sold and distributed and any complaint or information respecting the quality or hazard of a drug must be retained for at least one year after the expiration date on the label of the drug. If there is no expiration date on the label, they must be retained for at least three years, after the last date of sale of the drug.

Records pertaining to self-inspection are to be retained for at least three years.

A sample of each lot or batch is to be retained for at least two years after the lot or batch is used in production of the drug.

PENALTY:

See the penalty provisions under the Food and Drugs Act on page 182.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.03.004, C.03.005, C.03.009.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to

- ° anyone manufacturing Schedule C drugs in Canada under a Canadian licence
- ° anyone manufacturing Schedule C drugs outside Canada under a Canadian licence.

Schedule C Drugs are: radiopharmaceuticals or drugs, other than radionuclides sold or represented for use in the preparation of radiopharmaceuticals.

RECORDS WHICH MUST BE KEPT:

Canadian manufacturers must maintain records in a satisfactory form respecting

- ° the date of manufacture of each lot of the drug
- ° details of the testing and distribution of each lot of the drug.

For foreign manufacturers, a representative in Canada whose name should be furnished to the Minister of National Health and Welfare must maintain satisfactory records of the distribution of the drug in Canada.

DISCLOSURE:

As a condition of the issuance or continuance of the licence to manufacture a Schedule C drug, the Minister may require an inspection of the records relevant to the drug at any time during the normal business hours of the manufacturer.

The representative of a company manufacturing Schedule C drugs outside Canada under a Canadian licence is subject to the same powers of inspection.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above provisions regarding the maintenance of records or failure to grant a duly authorized inspector access is punishable

- ° on summary conviction for a first offence, by a fine not exceeding \$500 or by imprisonment for a term not exceeding three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for a term for six months or both
- ° indictment by a fine of not more than \$5 000 or by imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.04.005, C.04.006, C.04.010, C.04.015, C.04.017.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to

- ° anyone manufacturing Schedule D drugs in Canada under a Canadian licence
- ° anyone manufacturing Schedule D drugs outside Canada under a Canadian licence.

Schedule D Drugs are: drugs other than antibiotics prepared from micro-organisms, sera and drugs analogous thereto, and antibiotics for parenteral use.

RECORDS WHICH MUST BE KEPT:

Canadian manufacturers must keep records for each lot of the drug respecting its

- ° manufacture
- ° testing
- ° distribution

including the date on which each of the above took place.

In addition, all necropsy records of all animals that die or are killed after being used in the production of the drug must be preserved.

All protocols of all tests carried out on the drug prior to its being sold must be preserved.

For foreign manufacturers, a representative in Canada whose name should be supplied to the Minister must keep satisfactory records of the distribution of the drug in Canada.

DISCLOSURE:

As a condition of the issuance or continuance of a licence to manufacture Schedule D drugs, the Minister may require an inspection of the records relevant to the drug at any time during normal business hours.

The Canadian representative of a foreign manufacturer of Schedule D drugs is subject to the same powers of inspection described above.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above provisions is punishable

- ° on summary conviction for a first offence, by a fine of \$500 or by imprisonment for three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for six months or both
- ° indictment by a fine of not more than \$5 000 or by imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.04.005, C.04.006, C.04.010, C.04.015, C.04.017, C.05.065.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to

- ° anyone manufacturing Schedule D drugs in Canada under a Canadian licence
- ° anyone manufacturing Schedule D drugs outside Canada under a Canadian licence.

Schedule D drugs are:

- allergenic substances used for the treatment or diagnosis of allergic or immunological diseases
- anterior pituitary extracts
- aprothinin
- blood derivatives
- cholecystokinin
- drugs obtained by recombinant DNA procedures
- drugs, other than antibiotics, prepared from micro-organisms
- glucagon
- gonadotrophins
- human plasma collected by plasmapheresis
- immunizing agents
- insulin
- secretin
- sensitivity discs and sensitivity tablets
- snake Venom
- urokinase

RECORDS WHICH MUST BE KEPT:

Canadian manufacturers must keep records for each lot of the drug respecting

- ° its manufacture
- ° its testing
- ° its distribution

including the date on which each of the above took place.

In addition, all necropsy records of all animals that die or are killed after being used in the production of the drug must be preserved.

All protocols of all tests carried out on the drug prior to its being sold must be preserved.

For foreign manufacturers, a representative in Canada whose name should be supplied to the Minister must keep satisfactory records of the distribution of the drug in Canada.

DISCLOSURE:

As a condition of the issuance or continuance of a licence to manufacture Schedule D drugs, the Minister may require an inspection of the records relevant to the drug at any time during normal business hours.

The Canadian representative of a foreign manufacturer of Schedule D drugs is subject to the same powers of inspection described above.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above provisions is punishable:

- ° on summary conviction for a first offence, by a fine not exceeding \$500 or by imprisonment for three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for six months or both
- ° indictment by a fine of not more than \$5 000 or by imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.04.076, C.04.078, C.04.102, C.04.237.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to everyone who manufactures

- ° bacille Colmetto-Guerin vaccine
- ° virus or rickettsial vaccines
- ° preparations from human sources (i.e., pooled blood plasma, blood serum or fractions of either separated by an approved method).

RECORDS WHICH MUST BE KEPT:

Records must be kept of

- ° the number of viable organisms in each lot of Bacille Colmetto-Guerin vaccine
- ° continuous clinical records of the use of B.C.G. in humans.

For virus or rickettsial vaccines, detailed protocols must be kept of tests of

- ° safety
- ° sterility
- ° identity
- ° potency
- ° such other tests of each lot

as were carried out to ensure that the drug is safe for use.

For preparations from human sources

- ° complete records must be kept of all donors including a certificate from a qualified medical practitioner stating that the donor was in good health at the time the donation was made.

DISCLOSURE:

An Inspector appointed under the Food and Drugs Act may

- ° enter any premises in which a drug to which the Act applies is manufactured, prepared or stored
- ° inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act

- ° require the person in charge to furnish him/her with any additional information he/she may require.

The person in charge of premises under inspection by a Food and Drugs inspector must not

- ° obstruct the inspector in the execution of his/her duties
- ° make false or misleading statements
- ° remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with these provisions is punishable

- ° on summary conviction for a first offence, by a fine not exceeding \$500 or imprisonment for a term not exceeding three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for a term for six months or both
- ° indictment by a fine of not more than \$5 000 or by imprisonment for three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. C.08.005, C.08.007, C.08.008.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to

- ° every manufacturer selling a new drug to investigators for the purpose of clinical testing
- ° every manufacturer who has received a notice of compliance in respect of a new drug submission.

New Drugs are:

- ° a drug that contains or consists of a substance, whether as an active or inactive ingredient, carrier, coating, excipient, menstruum or other component, that has not been sold as a drug in Canada for sufficient time and in sufficient quantity to establish in Canada the safety and effectiveness of that substance for use as a drug
- ° a drug that is a combination of two or more drugs, with or without other ingredients, and that has not been sold in that combination or in the proportion in which those drugs are combined in that drug, for sufficient time and in sufficient quantity to establish in Canada the safety and effectiveness of that combination and proportion for use as a drug
- ° a drug, with respect to which the manufacturer prescribes, recommends, proposes or claims a use as a drug, or a condition of use as a drug, including dosage, route of administration, or duration of action and that has not been sold for that use or condition of use in Canada, for sufficient time and in sufficient quantity to establish in Canada the safety and effectiveness of that use or condition of use of that drug.

RECORDS WHICH MUST BE KEPT:

For manufacturers selling a new drug to investigators, in order to be able to make such a sale, the manufacturer must provide adequate records of any previous distribution of the drug to investigators and the results of their clinical testing. By implication, therefore, such records must be maintained in respect of the sale in question.

For manufacturers receiving a notice of compliance, the manufacturer must establish records including adequately indexed and organized files containing:

- ° animal or clinical experience studies, investigations and tests conducted by the manufacturer or reported to him concerning the new drug

- reports from the scientific literature that is available to him/her concerning the new drug
- experience, investigation, studies and tests involving the physical or chemical properties of that new drug
- any substitution of another substance for that new drug or any mixing of another substance with that new drug
- any errors in labelling the new drug or in the use of labels designed for the new drug
- any bacteriological or any significant chemical, physical or other change or deterioration in any of the new drug
- any failure of one or more of the lots to meet the specifications established for that drug in the new drug submission upon which the notice of compliance was issued
- any unexpected side effects, injuries, toxicity or sensitivity reaction associated with the clinical uses, studies, investigations and tests associated with the new drug
- any unusual failure of the drug to produce its usual pharmacological activity.

DISCLOSURE:

No manufacturer may sell a new drug unless he/she provides, with respect to all previous sales of that drug, the information noted in "Records Which Must Be Kept" at the time specified below for each particular piece of information

- with respect to studies, investigations and tests, upon request by the Director.
- with respect to substitution, errors in labelling or deterioration, immediately upon receipt of the information.
- with respect to failure to meet specifications or usual activity or to unexpected side effects, as soon as possible and at least within 15 working days of the receipt of the information.

RETENTION PERIOD:

Not specified.

PENALTY:

Not specified.

* * *

REGULATIONS: Food and Drugs Regulations, ss. G.02.014, G.02.016, G.02.025.
STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any dealer licensed to sell controlled (Schedule G) drugs.

Schedule G Drugs:

- ° Amphetamine and its salts
- ° Barbituric acid and its salts and derivatives
- ° Benzphetamine and its salts
- ° Butorphanol
- ° Methamphetamine and its salts
- ° Methaqualone and its salts
- ° Pentazocine and its salts
- ° Phendimetrazine and its salts
- ° Phenmetrazine and its salts
- ° Thiobarbituric acid and its salts and derivatives
- ° Chlorphentermine and its salts
- ° Diethylpropion and its salts
- ° Nalbuphine and its salts
- ° Methylphenidate and its salts.

RECORDS WHICH MUST BE KEPT:

Records must contain the following information:

- ° name and quantity of any controlled drug received
- ° name and address of the person who supplied it
- ° date it was received
- ° name, quantity and form of any controlled drug supplied
- ° name and address of the person to whom it was supplied
- ° date it was supplied
- ° name and quantity of any controlled drug used in manufacturing
- ° name and quantity of any controlled drug manufactured
- ° date any manufactured controlled drug was placed in stock
- ° name and quantity of any controlled drugs in stock at the end of the month.

DISCLOSURE:

The Minister may require an inspection to be made of the records at any reasonable time. In addition, the inspector may check all stock of controlled drugs on the premises.

Any of the records described above must be produced, on request, to an authorized inspector. The inspector may make copies of any relevant records.

An inspector appointed under the Food and Drugs Act may

- ° enter any premises where a drug to which the Act applies is manufactured, prepared or stored
- ° inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act
- ° require the person in charge to furnish him/her with any information he/she may require.

The person in charge of premises being inspected by a Food and Drugs inspector must not

- ° obstruct the inspector in the execution of his/her duties
- ° make false or misleading statements
- ° remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

These records must be retained for two years on the premises described in the license.

PENALTY:

Failure to comply with the above is punishable:

- ° on summary conviction for a first offence, by a fine not in excess of \$500 or imprisonment for a term not exceeding three months or both
- ° on summary conviction for a subsequent offence, by a fine of not more than \$1 000 or by imprisonment for a term not in excess of six months or both
- ° on indictment, by a fine of not more than \$5 000 or by imprisonment for three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. G.02.016, G.02.024.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any licensed dealer supplying controlled (Schedule G) drugs to

- a licensed dealer
- a pharmacist
- a practitioner
- a hospital
- the Regional Director of the Health Protection Branch of the Department of National Health and Welfare
- a person authorized by the Minister to acquire a controlled drug.

Schedule G Drugs:

- Amphetamine and its salts
- Barbituric acid and its salts and derivatives
- Benzphetamine and its salts
- Butorphanol
- Methamphetamine and its salts
- Methaqualone and its salts
- Pentazocine and its salts
- Phendimetrazine and its salts
- Phenmetrazine and its salts
- Thiobarbituric acid and its salts and derivatives.
- Chlorphentermine and its salts
- Diethylpropion and its salts
- Nalbuphine and its salts
- Methylphenidate and its salts.

RECORDS WHICH MUST BE KEPT:

The following records must be kept:

- the written order authorizing the sale of the controlled drug
- the order as sent by computer or
- in the case of a verbal order, a record of the following information:
 - the name of the person to whom the preparation is to be supplied
 - if the order is made on behalf of a hospital, the name of the pharmacist in charge of the dispensary or the name of the physician authorized by the hospital to sign such an order
 - the date the order was received.

DISCLOSURE:

Any of the records described above must be produced, on request, to an authorized inspector. The inspector may make copies of any relevant records.

An inspector appointed under the Food and Drugs Act may

- enter any premises where a drug to which the Act applies is manufactured, prepared or stored
- inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act
- require the person in charge to furnish him/her with any information he/she may require.

The person in charge of premises being inspected by a Food and Drugs inspector must not

- obstruct the inspector in the execution of his/her duties
- make false or misleading statements
- remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above is punishable:

- on summary conviction for a first offence, by a fine not exceeding \$500 or imprisonment for a term not exceeding three months or both
- on summary conviction for a second or subsequent offences by a fine not exceeding \$1 000 or by imprisonment for a term not exceeding six months or both
- on conviction upon indictment, by a fine of not more than \$5 000 or by imprisonment for a term not exceeding years months or both.

* * *

REGULATIONS: Food and Drugs Regulations, s. G.03.001.

STATUTE: Food and Drugs Act, ss. 22, 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any pharmacist receiving a controlled drug from a licensed dealer or another pharmacist.

RECORDS WHICH MUST BE KEPT:

A book, register or similar record must be maintained exclusively for controlled drugs in which there should be recorded

- ° the name and quantity of the controlled drug received
- ° the name and address of the person who supplied it
- ° the date it was supplied.

DISCLOSURE:

An inspector may, at any reasonable time

- ° enter any premises where on reasonable grounds he/she believes any article to which the Act applies is manufactured, prepared or stored
- ° examine any books, records and documents and make copies and extracts therefrom.

The owner or person in charge of a premises which is being subjected to an inspection must

- ° give the inspector all reasonable assistance in his/her power and furnish him/her with such additional information as he/she may require
- ° not obstruct the inspector in the execution of his/her duties, make any false or misleading statement either verbally or in writing.

RETENTION PERIOD:

Two years from the date of issue.

PENALTY:

Any person who violates any provision of the Act or Regulations is guilty of an offence and liable:

- ° on summary conviction for a first offence, to a fine not exceeding \$500 or to imprisonment for a three months or both

- ° on summary conviction for a second or subsequent offence, to a fine not exceeding \$1 000 or to imprisonment for up to six months or both
- ° on conviction upon indictment to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. G.03.004, G.03.008, G.03.009.

STATUTE: Food and Drugs Act, ss. 22, 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to

- ° any pharmacist dispensing a controlled drug pursuant to a written order or prescription
- ° any pharmacist dispensing a controlled drug in response to a verbal order.

RECORDS WHICH MUST BE KEPT:

The following information must be recorded in the prescription file (in sequence according to date and number):

- ° all written orders and all prescriptions for controlled drugs.

In respect of each verbal order, the following information should be recorded in the prescription file:

- ° name and address of the person named in the prescription
- ° name, quantity and form of the controlled drug dispensed
- ° direction for use
- ° name, initials and address of the practitioner who gave the order
- ° name or initials of the pharmacist who dispensed the drug
- ° date the controlled drug was supplied
- ° number assigned to the prescription.

DISCLOSURE:

An Inspector may, at any reasonable time

- ° enter any premises where on reasonable grounds he/she believes any article to which the Act applies is manufactured, prepared or stored
- ° examine any books, records and documents and make copies and extracts therefrom.

The owner or person in charge of a premises which is being subjected to an inspection must:

- ° give the inspector all reasonable assistance in his/her power and furnish him/her with such additional information as he/she may require
- ° not obstruct the inspector in the execution of his/her duties, make any false or misleading statement either verbally or in writing.

RETENTION PERIOD:

Two years from the date the controlled drug was dispensed.

PENALTY:

Any person who violates any provision of the Act or Regulations is guilty of an offence and liable

- ° on summary conviction for a first offence, to a fine not exceeding \$500 or to imprisonment for a three months or both
- ° on summary conviction for a second or subsequent offence, to a fine not exceeding \$1 000 or to imprisonment for up to six months or both
- ° indictment to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. G.05.001, G.05.002.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any person in charge of a hospital.

RECORDS WHICH MUST BE KEPT:

The following information should be kept in a book or register maintained solely for controlled drugs:

- name and quantity of any controlled drug received by the hospital
- name and address of the person from whom the controlled drug was received
- name and quantity of any controlled drug used in manufacturing
- name and quantity of any controlled drug manufactured and the date of manufacture
- name of the patient for whom the controlled drug was dispensed
- name and the practitioner ordering or prescribing the controlled drug
- date on which the controlled drug was ordered or prescribed and the form and quantity in which it was prescribed.

Controlled Drugs:

- Amphetamine and its salts
- Barbituric acid and its salts and derivatives
- Benzphetamine and its salts
- Butorphanol and its salts
- Methamphetamine and its salts
- Methaqualone and its salts
- Pentazocine and its salts
- Phendimetrazine and its salts
- Phenmetrazine and its salts
- Thiobarbituric acid and its salts and derivatives
- Chlorphentermine and its salts
- Diethylpropion and its salts
- Nalbuphine and its salts, and
- Methylphenidate and its salts.

DISCLOSURE:

Any inspector may inspect and take extracts from any book, record or document required to be kept by the Food and Drugs Act.

In addition, the Act confers these general powers on duly authorized inspectors

- to enter any premises where a drug to which the Act applies is manufactured, prepared or stored
- to inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act
- require any person in charge to furnish him/her with any information as he/she may require.

The person in charge of premises being inspected must not

- ° obstruct the inspector in the execution of his/her function
- ° make false or misleading statements
- ° remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

Two years.

PENALTY:

Failure to comply with these provisions is punishable:

- ° on summary conviction for a first offence, by a fine not exceeding \$500 or imprisonment for three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for six months or both
- ° indictment by a fine of not more than \$5 000 or by imprisonment for a term not exceeding three months or both.

* * *

REGULATIONS: Food and Drugs Regulations, s. G.06.002.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any person authorized by the Minister to

- ° receive a controlled drug from a practitioner
- ° administer a controlled drug to an animal

for a purpose which services the public interest or the interests of science.

RECORDS WHICH MUST BE KEPT:

The following records must be kept showing

- ° the kind, date and type of any controlled drug received or purchased by him/her
- ° the name and address of the person from whom the controlled drug was purchased or received
- ° particulars concerning the use to which the drug was put.

DISCLOSURE:

An inspector appointed under the Food and Drugs Act may

- ° enter any premises where a drug to which the Act applies is manufactured, prepared or stored
- ° inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act
- ° require any person in charge to furnish him/her with any information as he/she may require.

The person in charge of premises being inspected must not

- ° obstruct the inspector in the execution of his/her duties
- ° make false or misleading statements
- ° remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with these provisions is punishable

- ° on summary conviction for a first offence, by a fine not exceeding \$500 or imprisonment for a term not exceeding three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for six months or both
- ° indictment by a fine of not more than \$5 000 or by imprisonment for three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. G.06.002, G.06.003.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to

- ° any person authorized by the Minister to administer a controlled drug to an animal or to receive a controlled drug
- ° any medical practitioner authorized by the Minister to:
 - prescribe
 - administer
 - give
 - sell
 - furnish
 - distribute
 - deliver, or
 - receive

a controlled drug for a purpose which serves the public interest or the interests of science.

RECORDS WHICH MUST BE KEPT:

The following records must be kept showing

- ° the kind, date and quantity of any controlled drug purchased
- ° the name and address of the person from whom the controlled drug was purchased or received
- ° particulars of the use to which the drug was put.

DISCLOSURE:

Every person must permit an authorized inspector access to the records required to be maintained and furnish such additional information as the Minister may require.

An inspector appointed under the Food and Drugs Act may

- ° enter any premises where a drug to which the Act applies is manufactured, prepared or stored
- ° inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act
- ° require any person in charge to furnish him/her with any information as he/she may require.

The person in charge of premises being inspected must not

- obstruct the inspector in the execution of his/her duties
- make false or misleading statements
- remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with these provisions is punishable

- on summary conviction for a first offence, by a fine of \$500 or imprisonment for three months or both
- on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for six months or both
- indictment by a fine of not more than \$5 000 or by imprisonment for a term not exceeding three years or both.

* * *

REGULATIONS: Food and Drugs Regulations, ss. J.01.021, J.01.022.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to every institution using restricted drugs.

Institution: any institution engaged in research on drugs and includes a hospital that is licensed by a province, a university and a department or agency of the federal or provincial government.

- Restricted Drugs:
- Lysergic acid diethylamide (LSD) or any salt thereof
 - N.N.-Diethyltryptamine (DET) or any salt thereof
 - N.N.-Dimethyltryptamine (DMT) or any salt thereof
 - 4-Methyl-2, 5-dimethoxyamphetamine (STP(DOM)) or any salt thereof
 - 3, 4-Methylenedioxyamphetamine (MDA) or any salt thereof
 - 3-Methoxy-4, 5-methylenedioxyamphetamine (MMDA) or any salt thereof
 - N-Methyl-3-piperidyl benzilate (LBJ) or any salt thereof
 - 2, 3-Dimethoxyamphetamine or any salt thereof
 - 2, 4-Dimethoxyamphetamine or any salt thereof
 - 2, 5-Dimethoxyamphetamine or any salt thereof
 - 2, 6-Dimethoxyamphetamine or any salt thereof
 - 3, 4-Dimethoxyamphetamine or any salt thereof
 - 3, 5-Dimethoxyamphetamine or any salt thereof
 - 4, 9-Dihydro-7-methoxy-1-3H-pyrido (3.4-b) indole (Harmaline) and any salt thereof
 - 4, 9-Dihydro-7-methyl-1-3H-pyrido (3.4-b) indol-7-ol (Harmalol) and any salt thereof
 - 4-Methoxyamphetamine or any salt thereof
 - 3-(2-(Dimethylamino) ethyl)-4-hydroxyindole (Psilocin) or any salt thereof
 - 3-(2-(Dimethylamino) ethyl)-4-phosphoryloxyindole (Psilocybin) or any salt thereof
 - 2,4,5-Trimethoxyamphetamine or any salt, isomer, or salt of isomer, thereof
 - 3,4 Methylenedioxy-N-methylamphetamine or any salt thereof
 - N (1 Phenylcyclohexyl) ethylamine
 - 4 Bromo-2.5-dimethoxyamphetamine
 - 1-phenyl-N-propylcyclohexanamine or any salt thereof.

RECORDS WHICH MUST BE KEPT:

The following records must be kept showing

- ° the amount of every restricted drug used by the institution
- ° details of the use to which the restricted drug was put
- ° the name and qualifications of any person who makes use of a restricted drug in an institution
- ° full clinical data with respect to the use of every restricted drug used by the institution.

DISCLOSURE:

The records must be made available to the Minister on request. In addition, inspectors may enter and examine the parts of the institution concerned with the use of the restricted drug.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the above is punishable

- ° on summary conviction for a first offence, by a fine not in excess of \$500 or imprisonment for a term not exceeding three months or both
- ° on summary conviction for a second or subsequent offence, by a fine not in excess of \$1 000 or by imprisonment for a term not exceeding six months or both
- ° indictment by a fine of not more than \$5 000 or by imprisonment for three years of both.

* * *

REGULATIONS: Food and Drugs Regulations, J.01.023, J.01.024, J.01.025.

STATUTE: Food and Drugs Act, s. 26.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to any dealer licensed to sell and distribute restricted Schedule H drugs.

- Schedule H Drugs:
- ° Lysergic acid diethylamide (LSD) or any salt thereof
 - ° N.N.-Diethyltryptamine (DET) or any salt thereof
 - ° N.N.-Dimethyltryptamine (DMT) or any salt thereof
 - ° 4-Methyl-2, 5-dimethoxyamphetamine (STP(DOM)) or any salt thereof
 - ° 3, 4-Methylenedioxyamphetamine (MDA) or any salt thereof
 - ° 3-Methoxy-4, 5-methylenedioxyamphetamine (MMDA) or any salt thereof
 - ° N-Methyl-3-piperidyl benzilate (LBJ) or any salt thereof
 - ° 2, 3-Dimethoxyamphetamine or any salt thereof
 - ° 2, 4-Dimethoxyamphetamine or any salt thereof
 - ° 2, 5-Dimethoxyamphetamine or any salt thereof
 - ° 2, 6-Dimethoxyamphetamine or any salt thereof
 - ° 3, 4-Dimethoxyamphetamine or any salt thereof
 - ° 3, 5-Dimethoxyamphetamine or any salt thereof
 - ° 4, 9-Dihydro-7-methoxy-1-3H-pyrindo (3.4-b) indole (Harmaline) and any salt thereof
 - ° 4, 9-Dihydro-7-methyl-1-3H-pyrindo (3.4-b) indol-7-ol (Harmalol) and any salt thereof
 - ° 4-Methoxyamphetamine or any salt thereof
 - ° 3-(2-(Dimethylamino) ethyl)-4-hydroxyindole (Psilocin) or any salt thereof
 - ° 3-(2-(Dimethylamino) ethyl)-4-phosphoryloxyindole (Psilocybin) or any salt thereof
 - ° 2.4.5-Trimethoxyamphetamine or any salt, isomer, or salt of isomer, thereof
 - ° 3,4 Methylenedioxy-N-methylamphetamine or any salt thereof
 - ° N (1 Phenylcyclohexyl) ethylamine
 - ° 4 Bromo-2.5-dimethoxyamphetamine.

RECORDS WHICH MUST BE KEPT:

The following records must be kept

- ° name, quantity and form of any controlled drug received by the dealer
- ° name and address of the person who supplied the drug
- ° date it was received

- ° name, quantity and form of any controlled drug supplied by him/her
- ° name and address of the person to whom it was supplied
- ° name, quantity and form of any controlled drug used in manufacturing
- ° date any restricted drug manufactured by him/her was placed in stock
- ° the name, quantity and form of any controlled drug in stock.

These records must be kept in such form as will allow an audit to be made from them.

DISCLOSURE:

Any of the records described above must be produced, on request, to an authorized inspector. The inspector may make copies of any relevant records.

An inspector appointed under the Food and Drugs Act may

- ° enter any premises where a drug to which the Act applies is manufactured, prepared or stored
- ° inspect any books, records or other documents he/she believes contain information relevant to the enforcement of the Act
- ° require the person in charge to furnish him/her with any information he/she may require.

The person in charge of premises being inspected by a Food and Drugs inspector must not

- ° obstruct the inspector in the execution of his/her duties
- ° make false or misleading statements
- ° remove, alter or interfere with any article required by the inspector.

RETENTION PERIOD:

Two years.

PENALTY:

Failure to comply with the above is punishable

- ° on summary conviction for a first offence, by a fine of \$500 or imprisonment for a term not exceeding three months
- ° on summary conviction for a second or subsequent offence, by a fine not exceeding \$1 000 or by imprisonment for six months or both
- ° indictment by a fine of not more than \$5 000 or by imprisonment for three years or both.

* * *

STATUTE: Hazardous Products Act, ss. 2, 4, 5, 9, 10, 14, Schedule.

DEPARTMENTS: Consumer and Corporate Affairs
Health and Welfare (co-administrator), ss. 9, 10 (Board of Review).

APPLICATION:

These requirements apply to manufacturers.

RECORDS WHICH MUST BE KEPT:

This Act does not require records to be kept. It gives inspectors (appointed by the Minister of Consumer and Corporate Affairs) the right to enter any place. The inspector may enter if he/she believes that a hazardous product is manufactured, preserved, packaged, sold or stored for sale. The Schedule to the Hazardous Products Act contains a list of all hazardous products. As the schedule is lengthy and frequently amended, it has not been included. Reference should be made to it.

DISCLOSURE:

The inspector may examine any books, records or other documents that on reasonable grounds he/she believes contain any information about hazardous products. He/she may make copies of and take extracts from these books, records and documents.

RETENTION PERIOD:

Not required.

PENALTY:

It is an offence to obstruct an inspector in the performance of his/her duties. All reasonable assistance must be given. It is also an offence to knowingly make a false or misleading statement verbally or in writing.

These offences are punishable on summary conviction by a fine of \$500 or imprisonment for three months or both.

The Minister may establish a Hazardous Products Board of Review. Those on the Board have the powers of commissioners under the Inquiries Act. This means that the production of books, records and other documents may be ordered. For more information, see page 267.

* * *

REGULATIONS: Narcotic Control Regulations, ss. 2, 9, 13, 15, 16, 17, 18, 71.

STATUTE: Narcotic Control Act, s. 2.

DEPARTMENT: National Health and Welfare

APPLICATION:

These requirements apply to any person who holds a licence for the sale, manufacture, production and distribution of a narcotic. The licence specifies which of these activities is permitted. It is issued by the Minister of National Health and Welfare.

Narcotics: Any substance included in the Schedule to the Narcotic Control Act or anything that contains any substance included in the Schedule.
The Schedule Drugs:

° Opium poppy, its preparations, derivatives, alkaloids and salts, including:

- Opium
- Codeine
- Morphine
- Thebaine

and their preparations, derivatives and salts, including:

- Acetophine
- Acetyldihydrocode
- Benzylmorphine
- Codoxime
- Desomorphine
- Diacetylmorphine
- Dihydrocodeine
- Dihydromorphine
- Ethylmorphine
- Etorphine
- Hydrocodone
- Hydromorphone
- Hydromorphinol
- Methyldesorphine
- Methyldihydromorphine
- Metopon
- Morphine-N-oxide
- Myrophine
- Nalorphine
- Nicomorphine
- Norcodeine
- Normorphine
- Oxycodone
- Oxymorphone
- Pholcodine
- Thebacon

but not including:

- Apomorphine
 - Cyprenorphine
 - Naloxone
 - Narcotine
 - Papaverine
 - Poppy seed
- ° Coca, its preparations, derivatives, alkaloids and salts, including:
- Coca leaves
 - Cocaine
 - Ecgonine
- ° Cannabis, sativa, its preparations, derivatives and similar synthetic preparations, including:
- Cannabis resin
 - Cannabis (marijuana)
 - Cannabidiol
 - Cannabinol
 - Pyrahexyl
 - Tetrahydrocannabinol
- ° Phenylpiperidines, their preparations, intermediates, derivatives and salts, including:
- Allyprodine
 - Alphameprodine
 - Alphaprodine
 - Anileridine
 - Betameprodine
 - Betaprodine
 - Benzethidine
 - Diphenoxylate
 - Etoxidine
 - Futethidine
 - Hydroxypethidine
 - Ketobemidone
 - Methylphenylisonipecontonitrile
 - Morpheridine
 - Norpethidine
 - Pethidine
 - Phenoperidine
 - Piminodine
 - Properidine
 - Trimeperidine

but not including:

- Carbamethidine
- Oxpheneridine

- ° Phenazepines, their preparations, derivatives and salts, including:
 - Proheptazinebut not including:
 - Ethoheptazine
 - Metethoheptazine
 - Metheptazine
- ° Amidones, their preparations, intermediates, derivatives and salts, including:
 - Dimethylaminodiphenylbutanonitrile
 - Dipipanone
 - Isomethadone
 - Methadone
 - Normethadone
 - Phenadoxone
- ° Methadols, their preparations, derivatives and salts, including:
 - Acetylmethadol
 - Alphacetylmethadol
 - Alphamethadol
 - Betacetylmethadol
 - Betamethadol
 - Dimepheptanol
 - Noracymethadol
- ° Phenalkosams, their preparations, derivatives and salts, including:
 - Dimenoxadol
 - Dioxaphetylbutyrate
 - Dextropropoxyphene
- ° Thiambutenes, their preparations, derivatives and salts, including:
 - Diethylthiambutene
 - Dimethylthiambutene
 - Ethylmethylthiambutene
- ° Moramides, their preparations, intermediates, derivatives and salts, including:
 - Dextromoramide
 - Diphenylmorpholinoisovaleric acid
 - Levomoramide
 - Racemoramide

° Morphinans, their preparations, derivatives and salts, including:

- Levomethorphan
- Levorphanol
- Levophenacymorphan
- Norlevorphanol
- Phenomorphan
- Racemethorphan
- Racemorphan

but not including:

- Dextromethorphan
- Dextrorphan
- Levallorphan
- Levargorphan
- Butorphanol and its salts
- Nalbuphine

° Benzazocines, their preparations, derivatives and salts, including:

- Phenazocine
- Metazocine
- Pentazocine

but not including:

- Cyclazocine

° Ampromides, their preparations, derivatives and salts, including:

- Diampromide
- Phenampromide
- Propiram

° Benzimidazoles, their preparations, derivatives and salts, including:

- Clonitazene
- Etonitazene

° Phencyclidine, its salts and derivatives:

- Fentanyl
- Sufentanil
- Tilidine
- Carfentanil
- Alfentanil

RECORDS WHICH MUST BE KEPT:

When narcotics are received, the records must show

- name and quantity of any narcotic received
- name and address of the person supplying it
- date it was received.

When narcotics are supplied, the records must show

- name, quantity and form of narcotic supplied
- name and address of the person to whom it was supplied
- date it was supplied.

When narcotics are manufactured or used in manufacturing, the records must show

- name and quantity of any narcotic used in manufacturing
- name and quantity of any narcotic manufactured
- date it was placed in stock.

In all cases, the name and quantity of each narcotic in stock at the end of each month must be recorded. Records must be kept in a manner that allows an audit to be made at any time.

DISCLOSURE:

Dealers must:

- give the Minister of National Health and Welfare any information about the dealings in narcotics of any person
- produce to an inspector any books, records or documents that are kept
- permit an inspector to take extracts from and make copies of books, records or documents
- permit an inspector to check all stocks of narcotics located on the premises described in the license.

RETENTION PERIOD:

In all cases, the records must be kept for two years.

PENALTY:

The penalty for violating any provision of the Narcotic Control Act Regulations is a fine not exceeding \$500 or a term of imprisonment not exceeding six months or both. It is a summary conviction offence.

* * *

REGULATIONS: Narcotic Control Regulations, ss. 2, 54, 55.

STATUTE: Narcotic Control Act, s. 3.

DEPARTMENT: National Health and Welfare

APPLICATION:

These requirements apply to all practitioners.

Practitioner: A person who is registered and entitled under the laws of a province to practise the profession of medicine, dentistry or veterinary medicine.

RECORDS WHICH MUST BE KEPT:

When a practitioner furnishes a narcotic to a person for self-administration or for administration to an animal, and the amount of the narcotic furnished exceeds:

- ° three times the maximum daily dosage recommended by the manufacturer of that narcotic
- ° three times the generally recognized maximum daily therapeutic dosage, if the manufacturer has not recommended a maximum daily dosage,

the practitioner must keep a record of:

- ° name and quantity of any narcotic furnished
- ° name and address of the person to whom it was furnished
- ° date on which it was furnished.

DISCLOSURE:

A practitioner must:

- ° give the Minister of National Health and Welfare any information about the use and receipt of narcotics (including the administering and furnishing of narcotics) and prescriptions for narcotics issued by the practitioner when the Minister requests it
- ° allow an inspector to see, make copies of and extracts from records
- ° permit an inspector to check all stocks of narcotics.

RETENTION PERIOD:

Two years.

PENALTY:

Failure to comply with the above is punishable on summary conviction by a fine not exceeding \$500 or imprisonment for up to six months or both.

* * *

REGULATIONS: Narcotic Control Regulations, ss. 2, 63, 64.

STATUTE: Narcotic Control Act, s. 2.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to a person in charge of a hospital.

Hospitals:

- ° a hospital that is listed or referred to in an agreement with a province made pursuant to the Hospital Insurance and Diagnostic Services Act
- ° a tuberculosis hospital licensed or approved by a province as a tuberculosis hospital
- ° a hospital or institution for the mentally ill licensed or approved by a province as such
- ° a private hospital, nursing home or a home for convalescent or chronically ill persons that is licensed or approved by a province as such
- ° a veterinary hospital that is operated by, or is under the direct supervision of, a practitioner
- ° any other institution that is operated primarily for the care or treatment of persons suffering from any form of disease or illness and is approved by the Minister of National Health and Welfare as a hospital for the purpose of these Regulations.

RECORDS WHICH MUST BE KEPT:

A book, register or other records must be kept containing the following information:

- ° name and quantity of any narcotic received
- ° name and address of the person from whom any narcotic was received and the date received
- ° name and quantity of any narcotic used in manufacturing
- ° name and quantity of any narcotic manufactured and the date of manufacture
- ° name of the patient for whom a narcotic other than an oral prescription narcotic was dispensed
- ° name of the practitioner ordering or prescribing a narcotic other than an oral prescription narcotic

- ° the date a narcotic other than an oral prescription narcotic was ordered or prescribed and the form and quantity of it.

The recorded information must be kept in such form as to enable an audit to be made from time to time.

DISCLOSURE:

A person who is in charge of a hospital shall

- ° furnish such information respecting the use of narcotics in hospital in the form and at such times as the Minister of National Health and Welfare requires
- ° produce to an inspector any books, records or documents required to be kept by these Regulations
- ° permit an inspector to make copies of and take extracts from the books, records or documents
- ° permit an inspector to check all stocks of narcotics.

RETENTION PERIOD:

Two years.

PENALTY:

Failure to comply with the above is punishable, on summary conviction, by a fine not exceeding \$500 or imprisonment for a term not exceeding six months or both.

* * *

REGULATIONS: Narcotic Control Regulations, ss. 30, 38, 39, 40, 41, 44, 45.

STATUTE: Narcotic Control Act, s. 2.

DEPARTMENT: National Health and Welfare.

APPLICATION:

These requirements apply to pharmacists.

Pharmacist: a person who is registered and entitled under the laws of a province to practice pharmacy and to operate a pharmacy or dispensary and who is operating a pharmacy or dispensary and practising pharmacy. It also means a person who is registered and entitled under the laws of a province to practise pharmacy and who is practising in that province.

Narcotics: any substance included in the Schedule to the Narcotic Control Act or anything that contains any substance included in the Schedule. The Schedule is reproduced on pages 218 to 219.

RECORDS WHICH MUST BE KEPT:

When a pharmacist receives narcotics from a licensed dealer or from another pharmacist, he/she must keep a record of the following:

- ° name and address of the person named in the order or prescription
- ° name, form and quantity of narcotic
- ° name, initials and address of the practitioner who issued the order or prescription
- ° name and initials of the pharmacist who supplied the narcotic
- ° date the narcotic was supplied.

When a pharmacist dispenses an oral prescription narcotic pursuant to an order or prescription verbally given, he/she must keep a record of the following:

- ° name and address of the person named in the order or prescription
- ° name and quantity of narcotic or the narcotic and medicinal ingredients (recorded in the same manner as dictated in the prescription)
- ° direction for use given in the dictating of the prescription.

When a pharmacist prepares a narcotic (prepare does not mean compounding a narcotic pursuant to a prescription of a practitioner), he/she must keep a record of the following:

- ° kind and quantity of any narcotic used in the preparation

- ° name and quantity of the narcotic prepared
- ° date that the prepared narcotic was placed in stock.

When a pharmacist is ordered in writing by a licensed dealer who supplied a narcotic to the pharmacist to return the narcotic to the dealer, he/she must:

- ° enter the details of the transaction in a book, record or other register kept for that purpose.

In all cases, a pharmacist must maintain a special narcotic prescription file including:

- ° all written orders and prescriptions for narcotics dispensed
- ° the written record of all oral prescription narcotics dispensed pursuant to an order or prescription verbally given.

This file must be organized by date and number or order, prescription or written record of oral prescription narcotics dispensed, including:

- ° name, initials and address of the practitioner who issued the order or prescription
- ° name and initials of the pharmacist who dispensed such oral prescription narcotic
- ° date such oral prescription narcotic was supplied, and
- ° number assigned to the order or prescription.

DISCLOSURE:

In all cases, pharmacists must:

- ° give information about the dealings in narcotics, when and in the form the Minister of National Health and Welfare requires
- ° make available and produce to an inspector (on request) the special narcotic prescription file, any books, records or documents
- ° allow the inspector to make copies of and take extracts from books, files, records or documents
- ° permit an inspector to check all stocks of narcotics on hand.

RETENTION PERIOD:

In all cases, the records must be kept for two years.

PENALTY:

The penalty for violating any provision of the Narcotic Control Act Regulations is a fine not exceeding \$500 or a term of imprisonment not exceeding six months or both. It is a summary conviction offence.

* * *

12. INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

REGULATIONS: Canada Mining Regulations, s. 68.

STATUTES: Territorial Lands Act
Public Lands Grants Act.

DEPARTMENTS: Indian Affairs and Northern Development
Energy, Mines and Resources.

APPLICATION:

These requirements apply to any company or person required to pay royalties on mineral production from lands in the Northwest Territories or from public lands not in any province.

RECORDS WHICH MUST BE KEPT:

Books of account are to be kept showing details of the sale of ore and the expenses and allowances permitted when computing royalties.

DISCLOSURE:

The information is to be released to any person designated under the regulations to receive it.

RETENTION PERIOD:

Not specified.

PENALTY:

Not specified.

* * *

REGULATIONS: Canada Oil and Gas Drilling and Production Regulations, s. 52.

STATUTE: Territorial Lands Act, s. 25.

DEPARTMENTS: Indian Affairs and Northern Development
Energy, Mines and Resources.

APPLICATION:

These requirements apply to any owner or operator of a scrubbing or absorption plant in the Yukon or Northwest Territories.

RECORDS WHICH MUST BE KEPT:

Records must be kept of:

- ° all gas received into a scrubbing or absorption plant
- ° name and address of each person from whom the gas was received
- ° quantity and quality of the gas received from each person
- ° price payable
- ° how the gas was disposed of (i.e., sale, etc.) and the price received by

the owner or operator for any product obtained from the treating or processing of the gas.

DISCLOSURE:

Not specified.

RETENTION PERIOD:

Not specified.

PENALTY:

Not specified.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 2, 3, 174.
STATUTE: Oil and Gas Production and Conservation Act, ss. 12, 43, 49, 50.
DEPARTMENTS: Indian Affairs and Northern Development.
Energy, Mines and Resources.

APPLICATION:

These requirements apply to any operator who explores for oil or natural gas, and every well or test hole drilled in:

- ° the Yukon or Northwest Territories
- ° offshore areas to a depth of 200 metres or to such depth as still allows the exploitation of the natural resources of the seabed
- ° any lands that belong to Her Majesty in right of Canada where the mineral rights have been retained by the Crown.

Notwithstanding the above, the Act does not apply to lands within the geographical limits of a province or to lands over which a province has jurisdiction through an agreement with the federal government.

RECORDS WHICH MUST BE KEPT:

A comprehensive record must be kept of the drilling program in the form of tour sheets and, if necessary, daily ship or barge reports containing the following information:

- ° the elevation of the rotary table or kelly bushing and the ground or seafloor
- ° the time spent by the drill crew at each separate operation carried out during the drilling program
- ° the volume of drilling fluid in surface tanks that is available for use and the properties of and the materials added to the drilling fluid
- ° the pumping of drilling fluid in surface tanks that is available for use and the properties of and the materials added to the drilling fluid
- ° the make-up of any drilling assemblies including the size and type of bit, and the size, number and length of all tubulars
- ° the increase in depth of the well made by drilling or coring in each shift of the drill crew
- ° the weight of the bit and the rotary table speed
- ° particulars of the running and results of any deviation of directional surveys

- ° particulars of the running or cementing of any casing, including the type and quantity of casing and cement
- ° data from the tests of representative samples from each casing, including the time interval of the test and the compressive strength of the sample
- ° the results of any pressure test on casing, open formations, or packers
- ° particulars of any wireline logging operations, including the type of wireline log run.

DISCLOSURE:

A conservation engineer may, at any reasonable time, require the production for inspection of any books, records and documents required to be maintained.

The Chief Conservation Officer may investigate any accident or other event that:

- ° involves death or injury
- ° causes damage to, or failure of, drilling equipment
- ° results in pollution

and may demand the production of any records and data that may contain information relevant to the matter under investigation.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain adequate records or refusal to produce those records is punishable on summary conviction by a fine of up to \$100 000 or to imprisonment for a term not exceeding one year or both.

In addition, the court may order the person to comply with the provision.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 4, 178.

STATUTE: Oil and Gas Production and Conservation Act, ss. 48, 49, 51.

DEPARTMENT: Indian Affairs and Northern Development
Energy, Mines and Resources.

APPLICATION:

These requirements apply to every operator of a drill site in:

- ° the Yukon or Northwest Territories
- ° offshore areas to a depth of 200 metres or to such depth as still allows the exploitation of the natural resources of the seabed
- ° any lands that belong to Her Majesty in right of Canada where the mineral rights have been retained by the Crown.

Notwithstanding the above, the Act does not apply to lands within the geographical limits of a province or to lands over which a province has jurisdiction through an agreement with the federal government.

RECORDS WHICH MUST BE KEPT:

A daily record must be kept of persons employed or visiting at a drill site.

A barge log or a ship's log must be kept that records

- . the arrival and departure of any support craft
- . the location and deployment of any standby vessel
- . the dispatch and receipt of any radio message
- . the details of any emergency drills
- . any change in the draft
- . the particulars of any inspection of the hull.

A record of the receipt and consumption of all explosive materials must be kept.

DISCLOSURE:

For the daily records and barge or ships log, a conservation engineer may, at any reasonable time, require the production for inspection of any books, records and documents required to be maintained.

The Chief Conservation Officer may investigate any accident or other event that

- ° involves death or injury
- ° causes damage to, or failure of, drilling equipment
- ° results in pollution

and may demand the production of any records and data that may contain information relevant to the matter under investigation.

RETENTION PERIOD:

Not specified.

The record of the receipt and consumption of explosive materials must be submitted to the Chief Environmental Officer on request.

PENALTY:

Failure to maintain adequate records or refusal to produce those records is punishable on summary conviction by a fine of up to \$100 000 or to imprisonment for a term not exceeding one year or both.

In addition, the court may order the person to comply with the provision.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 4, 175.(5).

STATUTE: Oil and Gas Production and Conservation Act, ss. 12, 43, 49, 51.

DEPARTMENTS: Indian Affairs and Northern Development
Energy, Mines and Resources.

APPLICATION:

These requirements apply to any operator who explores for oil or natural gas, and every well or test hole drilled in:

- ° the Yukon or Northwest Territories
- ° offshore areas to a depth of 200 metres or to such depth as still allows the exploitation of the natural resources of the seabed
- ° any lands that belong to Her Majesty in right of Canada where the mineral rights have been retained by the Crown

and is, in addition:

- ° a drilling rig which is onshore
- ° a drilling unit being used for a well completion, re-completion or a remedial operation.

Notwithstanding the above, the Act does not apply to lands within the geographical limits of a province or to lands over which a province has jurisdiction through an agreement with the federal government.

RECORDS WHICH MUST BE KEPT:

The following information must also be recorded on the tour sheets:

- ° a summary of the operations undertaken
- ° the amounts of workover fluids used, injected, lost or recovered from the well
- ° details of any casing or tubing used in the completion
- ° results of any tubing and packer pressure tests
- ° the landing depths for any tubing or casing packers and the depths of any tool seats
- ° the details of any recovered fluid and of any fluid levels observed during swabbing operations.

DISCLOSURE:

A conservation engineer may, at any reasonable time, require the production for inspection of any books, records and documents required to be maintained.

The Chief Conservation Officer may investigate any accident or other event that

- involves death or injury
- causes damage to, or failure of, drilling equipment
- results in pollution

and may demand the production of any records and data that may contain information relevant to the matter under investigation.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain adequate records or refusal to produce those records is punishable on summary conviction by a fine of up to \$100 000 or to imprisonment for a term not exceeding one year or both.

In addition, the court may order the person to comply with the provision.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 4, 176.

STATUTE: Oil and Gas Production and Conservation Act, ss. 3, 12, 43, 48, 49, 51.

DEPARTMENTS: Indian Affairs and Northern Development
Energy, Mines and Resources.

APPLICATION:

These requirements apply to any operator who explores for oil or natural gas, every well or test hole drilled, and is, in addition, an offshore drilling operation in:

- ° the Yukon or Northwest Territories
- ° offshore areas to a depth of 200 metres or to such depth as still allows the exploitation of the natural resources of the seabed
- ° any lands that belong to Her Majesty in right of Canada where the mineral rights have been retained by the Crown.

Notwithstanding the above, the Act does not apply to lands within the geographical limits of a province or to lands over which a province has jurisdiction through an agreement with the federal government.

RECORDS WHICH MUST BE KEPT:

The following information must be recorded on the tour sheets:

- ° the presence of any iceflows or icebergs and their movement
- ° the amount of precipitation in the preceeding 24 hour period
- ° measurements, taken at least every three hours of:
 - wind direction and speed
 - wave direction, height and period
 - swell direction, height and period
 - current direction and speed
 - barometric pressure and air temperature
 - sea water temperature
 - visibility
 - details of any safety meeting held

- details of any blowout prevention or abandon ship practice drill held
- particulars of the failure of or significant damage to any equipment that affects the drilling operations
- details in respect of the accidental spillage of any fuel, drilling fluid or other material
- details of any apparent gain in volume of the drilling fluid at the surface and the steps taken to control any kick that might have been encountered
- particulars of the perforating of any casing including the numbers and intervals
- particulars of the stimulating of any formation including the type of quantity of the fluid used and the pressure and rate at which the fluid was injected into the formation
- particulars of the running of any formation flow test
- details of the recovery by wireline of any formation sample or any formation fluid sample
- particulars in respect of the loss of any tubulars or other materials in the well and a description of any operations undertaken for their recovery
- particulars of the suspension of operations for any cause
- details in respect of the termination of the well.

DISCLOSURE:

A conservation engineer may, at any reasonable time, require the production for inspection of any books, records and documents required to be maintained.

The Chief Conservation Officer may investigate any accident or other event that

- involves death or injury
- causes damage to, or failure of, drilling equipment
- results in pollution

and may demand the production of any records and data that may contain information relevant to the matter under investigation.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain adequate records or refusal to produce those records is punishable on summary conviction by a fine of up to \$100 000 or to imprisonment for a term not exceeding one year or both.

In addition, the court may order the person to comply with the provision.

* * *

REGULATIONS: Canada Oil and Gas Drilling Regulations, ss. 4, 200, 201.

STATUTE: Oil and Gas Production and Conservation Act, ss. 48, 49, 51.

DEPARTMENTS: Indian Affairs and Northern Development
Energy, Mines and Resources.

APPLICATION:

These requirements apply to:

- ° any drilling operation carrying out formation flow tests
- ° any drilling operation conducting a formation flow test by wireline.

Operators are required to make sufficient tests, wireline logs, analyses and surveys to ensure that a comprehensive geological and reservoir evaluation can be made.

Formation Flow Test: an operation to induce the flow of formation fluids to the surface of a well for the purpose of procuring reservoir fluid samples and determining reservoir flow characteristics.

RECORDS WHICH MUST BE KEPT:

For drilling operations carrying out formation flow tests, all relevant information must be recorded including

- ° the initial shut-in pressure
- ° all flow rates and wellhead pressures with respect to time
- ° sufficient build-up pressure and flowing pressure data to calculate the permeability and the static reservoir pressure
- ° the total volume of fluid recovered and the volume of each type of fluid produced
- ° the temperature and pressure in the well at the point and at the time any fluid sample was taken.

For drilling operations conducting formation flow tests by wireline, all relevant information must be recorded including

- ° the name of the well and the depth from which the fluid sample was obtained
- ° the date and the time the fluid sample was obtained
- ° the temperature of the formation from which the fluid sample was obtained
- ° a record of the well pressure during the test
- ° the type, quantity and nature of the fluid recovered.

DISCLOSURE:

Immediately upon completion of the tests, a copy of the test record must be sent to the Chief Conservation Officer.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain adequate records or refusal to produce those records is punishable on summary conviction by a fine of up to \$100 000 or to imprisonment for a term not exceeding one year or both.

In addition, the court may order the person to comply with the provision.

* * *

REGULATIONS: Canada Oil and Gas Drilling and Production Regulations, ss. 12, 49, 100.

STATUTE: Territorial Lands Act, s. 25.

DEPARTMENT: Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to every lessee of an intake well located in the territorial lands of Canada.

RECORDS WHICH MUST BE KEPT:

The lessee must maintain accurate records of

- ° the amount of fluid injected into the intake well
- ° the source of the fluid injected
- ° the pressure used in the injection of the fluid.

DISCLOSURE:

An inspector appointed by the Minister may, at any time, enter the lease or permit area and examine all relevant books, records and documents required to be maintained.

RETENTION PERIOD:

Not specified.

PENALTY:

If the records are not being maintained as prescribed, the Minister may issue a request for compliance. If the lessee or permittee's failure to comply persists for an additional 90 days, the Minister may cancel the lease or permit.

* * *

REGULATIONS: Canada Oil and Gas Drilling and Production Regulations, ss. 12, 13, 68, 83, 91, 92, 93, 99, 100.

STATUTE: Territorial Lands Act, s. 25.

DEPARTMENT: Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to every person holding a permit or lease to drill for oil and/or gas in the territorial lands of Canada.

RECORDS WHICH MUST BE KEPT:

A rig record book must be kept containing the following information:

- ° the results of weekly safety tests carried out on the safety buggy (which provides an auxilliary means of escape from the fourble board or principal working platform)
- ° the results of the monthly tests on the breathing apparatus kept on hand at the drilling rig
- ° the results of the weekly safety checks conducted on the brakes of the draw-works by the tool-pusher or other authorized person
- ° results of the weekly tests of every hoisting line used in well-drilling, well-servicing and well-abandoning operations, such examination to be made by the tool-pusher or other authorized person.

An electric log, and one other type of electric log, sonic log or radioactivity log so that the information provided by the two logs is sufficient to determine the contacts between horizons or zones penetrated and the porosity and fluid saturation of all potential reservoir horizons.

DISCLOSURE:

The rig record book should be available for inspection by the oil conservation engineer at any reasonable time.

Three copies of the electric or other type of log should be sent to the oil conservation engineer within 30 days of the date the log was taken.

Also, the Minister, or his authorized representative may at any time enter and inspect any well, plant, record or the like in a permit area. The permittee or leasee must render such assistance as the inspector may require.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply with the provisions outlined above will lead to the issue of a request for compliance from the Minister. If the lessee or permittee fails to comply within 90 days of the issuance of the notice, the Minister may cancel the permit or lease.

* * *

REGULATIONS: Canada Oil and Gas Drilling and Production Regulations, ss. 35, 53, 100.

STATUTE: Territorial Lands Act, s. 25.

DEPARTMENT: Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to every well producing or capable of producing oil and gas and located within the territorial lands of Canada.

RECORDS WHICH MUST BE KEPT:

A well producing gas must be equipped with a gas meter of a type approved by the oil conservation engineer. Meter charts must be maintained containing all relevant information, including the time any orifice plate was removed and the size of the plate substituted.

Daily records must be maintained of

- ° the oil, gas, water and sediment produced by the well
- ° the average separator pressure if a separator is in use
- ° particulars of the disposition of all the products from the well

DISCLOSURE:

A report must be filed each month showing:

- ° the oil, gas, sediment produced from the well and its disposition
- ° the liquid and gas injected into the well in the last month
- ° the average separator pressure for the previous month.

The oil conservation engineer may permit the filing of the above reports for a battery or group of wells.

Also, the Minister or an authorized inspector may enter a lease or permit area at any time and examine all relevant books, records and documents. The lessee or permit holder must render any assistance the inspector may require.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to comply will lead to the issuance of a request for compliance by the Minister. Continued failure to comply will lead to the cancellation of the permit or lease after 90 days.

* * *

REGULATIONS: Indian Mining Regulations, s. 42.

STATUTE: Indian Act.

DEPARTMENT: Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to any mining operation issued a permit or lease to extract minerals from a mine on an Indian Reserve or surrendered lands.

RECORDS WHICH MUST BE KEPT:

Technical, financial and other records relating to the exploration or production of minerals should be kept.

DISCLOSURE:

The Supervisor may require the permit holder or lessee to produce the record required to be maintained.

RETENTION PERIOD:

Not specified.

PENALTY:

Not specified.

* * *

REGULATIONS: Indian Timber Regulations, ss. 20, 21.

STATUTE: Indian Act.

DEPARTMENT: Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to any person granted a licence to cut timber for commercial purposes on an Indian Reserve or other surrendered lands. (Indians or Indian Bands are issued permits to cut timber and the records retention requirements for licensees are, therefore, not applicable to them).

RECORDS WHICH MUST BE KEPT:

A record of the timber cut (in board measure sawn from logs) and of other timber products cut each month must be kept.

DISCLOSURE:

Upon request, any licensee must furnish a copy of the record to the assistant deputy minister or anyone authorized by him to inspect the records. The authorized person shall have free access to and be permitted to examine the books and memoranda kept.

RETENTION PERIOD:

Not specified.

PENALTY:

The Minister may:

- ° suspend the rights of the licensee
- ° declare the licence and deposit forfeited

if these requirements are not met.

* * *

REGULATIONS: Northern Inland Waters Regulations, ss. 2, 3.

STATUTE: Northern Inland Waters Act, ss. 2, 5, 29, 30, 31, 33.

DEPARTMENT: Indian Affairs and Northern Development.

APPLICATION:

These requirements apply to every person holding a valid and subsisting licence for the use of waters in any of the areas listed below:

- ° Great Slave Lake, all waters draining into it and all river basins draining into it
- ° Great Bear Lake, all waters draining into it, all river basins draining into it, the Great Bear River and all the basins of the Great Bear River and its tributaries
- ° the Mackenzie River, all its tributaries and the basins of the Mackenzie River and its tributaries
- ° all the islands in James Bay, Hudson Bay and Hudson Strait and all the Arctic Islands
- ° all the waters of the mainland draining into Hudson's Bay and Foxe Basin and all the river basins of the mainland draining into them
- ° all waters of the mainland draining into the Arctic Ocean
- ° the Liard River, its basins and tributaries
- ° the Yukon River, its basins and tributaries
- ° the Alsek River, its basins and tributaries
- ° the Peel River, its basins and tributaries
- ° the Porcupine River, its basins and tributaries
- ° all the waters of the mainland draining into the Beaufort Sea and all the river basins of the mainland draining into the Beaufort Sea and Herschel Island.

RECORDS WHICH MUST BE KEPT:

Every licensee must keep detailed records and books of the quantity of water used under his/her licence.

DISCLOSURE:

An inspector appointed by the Minister of Indian Affairs and Northern Development may examine any books and records which he/she believes contain information relating to the use of water or any process that is likely to result in waste being discharged into the waters listed above.

RETENTION PERIOD:

Not specified.

PENALTY:

Any person who does not allow an inspector this access is guilty of an offence, punishable on summary conviction, by a fine of not more than \$500 or imprisonment for up to six months or both.

* * *

13. INSURANCE

STATUTE: Foreign Insurance Companies Act, ss. 24, 60.

DEPARTMENT: Insurance.

APPLICATION:

These requirements apply to every foreign insurance company registered and to transact the business of insurance in Canada under the Foreign Insurance Companies Act.

RECORDS WHICH MUST BE KEPT:

The company must, at its chief agency in Canada, keep original records and documents sufficient to enable the preparation of an annual statement of business in Canada, and to verify therefrom the said statement.

In the case of a company which does not issue policies signed or countersigned by a resident agent or an official of a branch office in Canada, such records will be deemed sufficient if they exhibit:

- ° insurance written and in force, including cancellations and gross premiums paid thereon
- ° dividends or refunds of unabsorbed premium deposits paid or credited to policyholders in Canada
- ° losses incurred and losses paid to the policyholders in Canada.
- ° all assets in Canada.

DISCLOSURE:

The Superintendent appointed under the Act may examine the books, records, vouchers, receipts and other documents of the company relating to its business in Canada. The purpose of this examination must be the verification of the information submitted in the statement of Canadian business. The Superintendent may correct the statement in light of any information found in the examination of the books and records of the company.

The officers or agent of the company shall open the books for the inspection of the Superintendent.

RETENTION PERIOD:

Permanently.

PENALTY:

Any company or person that fails to comply with any provision of the Act or Regulations outlined above or with any requirement of the Superintendent or the Minister is liable, for each non-compliance, to a penalty of not less than \$20 and not more than \$5 000.

* * *

STATUTE: Investment Companies Act, ss. 3, 7, 10, 11, 12, 13, 14, 15, 31, 37.

DEPARTMENT: Insurance.

APPLICATION:

The following records retention requirements apply to all investment companies unless exempted by the Minister.

RECORDS WHICH MUST BE KEPT:

Investment companies must comply with the record-keeping requirements outlined in the Canada Business Corporations Act.

There are, however, certain limitations on the general principle described above. No transfer of shares to a non-resident can be recorded in the share transfer book when a certain percentage of the shares of that class are already held by non-residents. The limitations are described in ss. 11 through 15 of the Investment Companies Act.

In addition, the records of the company's operations under the Investment Companies Act must be kept separate from the records of its operations under the Canada Deposit Insurance Corporation Act.

DISCLOSURE:

An examiner appointed under the Act may, at any reasonable time, enter the offices of an investment company and examine its books, records and documents.

RETENTION PERIOD:

Not specified.

PENALTY:

Every director, officer or employee of an investment company who:

- ° wilfully makes any false or deceptive statement in any account, statement or return respecting the affairs of the company
- ° uses any false or misleading statement to deceive any person
- ° refuses or wilfully neglects to make any proper entry in the books of the company

is guilty of an indictable offence and liable to a fine not exceeding \$5 000 or imprisonment for a term not exceeding five years or both.

* * *

REGULATIONS: Protection of Securities (Cooperative Credit Associations) Regulations, ss. 3, 7.

STATUTE: Cooperative Credit Associations Act, ss. 29, 42, 56, 75.

DEPARTMENT: Insurance.

APPLICATION:

These requirements apply to every cooperative credit association incorporated by special act or letters patent issued under the Cooperative Credit Associations Act.

Cooperative Credit Association: a cooperative organization the objects of which include the making of loans to and the receiving of deposits from its members.

RECORDS WHICH MUST BE KEPT:

A book or books must be kept containing the following information

- ° names, alphabetically arranged, of all persons who are or have been members
- ° their addresses
- ° the number of shares held by each member
- ° the amounts paid in and the amounts remaining unpaid on the shares of each member
- ° all transfers of shares, in the order of their presentation for entry, with the date and other particulars of the transfer and the date of entry
- ° the names and addresses and occupations of all persons who are directors, and the names of all persons who have been directors with the several dates on which each became or ceased to be a director

A current records of the serial number and registration number of other specific identification of every security of the company must be kept.

These books must establish and record in writing the procedures to be followed in handling the securities of the association.

DISCLOSURE:

The members and creditors of the association and their representatives may examine the records described above during the normal business hours of the association and at the head office or chief place of business of the association. Extracts may be made therefrom.

The Superintendent appointed under the Act may examine the affairs of a cooperative credit association when he/she deems it necessary and, pursuant to this examination, inspect the books of the association. The Superintendent must be granted this access and given any additional assistance he/she may require.

RETENTION PERIOD:

Permanently.

PENALTY:

Every director, officer and servant of an association who does not permit the shareholders, creditors or their legal representatives access to the books of the association is guilty of an offence punishable on summary conviction by a fine not exceeding \$50. Every director, officer or servant of the association who refuses to grant the Superintendent access to the association's books and records is guilty of an offence punishable on summary conviction by a fine not exceeding \$500.

REGULATIONS: Protection of Securities (Insurance Companies) Regulations,
ss. 3, 7.

STATUTE: Canadian and British Insurance Companies Act, ss. 15, 23,
73, 91, 118.

DEPARTMENT: Insurance.

APPLICATION:

These requirements apply to every insurance company incorporated by special Act, by letters patent issued under the Act and companies continued under the Act.

RECORDS WHICH MUST BE KEPT:

A book or books register must be kept containing the following information

- ° the names, alphabetically arranged, of all persons who are or have been shareholders
- ° the address and occupation of every shareholder
- ° the number of shares of stock held by each shareholder
- ° the amounts paid in and the amounts remaining unpaid on the stock of each shareholder
- ° all transfer of stock, in the order of their presentation of the company for registration, with the date and particulars of the transfer and the date of entry
- ° the names, addresses and occupations of all persons who are or have been directors of the company with the date of their appointment and the date they ceased to be a director distinguishing in the case of a life company between shareholders' directors and policyholders' directors.

A current record must be kept showing the serial number and registration number or other specific identification of every security of the company.

Every company shall establish and record in writing the procedures to be followed in the handling of the securities of the company.

A life insurance company converting into a mutual company shall keep a register in which shall be recorded the offers for sale of shares containing the following information

- ° the date of receipt by the company of the offer
- ° the name and address of the shareholder making the offer
- ° the number of shares so offered by the shareholder making the offer, and the day or days fixed by the terms of the offer for the sale of those shares
- ° the price at which each of the shares so offered may be purchased
- ° the date of purchase, if any, of each of the shares so offered and the number of shares purchased
- ° the date of withdrawal, if any, of the offer and the number of shares affected thereby.

These records should be kept at the head office or chief place of business of the company in Canada.

DISCLOSURE:

The books described above must be kept open for inspection by:

- ° the shareholders
- ° the creditors of the company
- ° the personal representatives of either of the above
- ° in the case of life insurance companies, participating policyholders

at any time during the normal business hours of the company and extracts may be made therefrom.

The Superintendent appointed under the Act may conduct an examination of the affairs of the company and in the conduct of this examination, request the production of all relevant books, records and documents. The Superintendent must be granted access and given any additional assistance he/she may require.

RETENTION PERIOD:

Permanently.

PENALTY:

Every company that refuses to keep its books open for inspection is guilty of an offence and liable to a fine of \$50 for each day their refusal continues.

Every director, officer or servant of a company who:

- ° knowingly makes a false entry in any record required to be kept by the company
- ° refuses or wilfully neglects to make any entry
- ° refuses to exhibit the books or to allow any authorized person to examine the books of the company

is guilty of an indictable offence and is liable to imprisonment for a term not exceeding two years.

Any company or person who fails to comply with any of the regulations or requirements outlined above is liable, for each non-compliance, to a fine of not less than \$20 and not more than \$5 000. Failure to comply with an order of the Superintendent or the Minister is similarly punishable.

* * *

REGULATIONS: Protection of Securities (Insurance Companies) Regulations,
ss. 3, 7.

STATUTE: Canadian and British Insurance Companies Act, ss. 118, 132.

DEPARTMENT: Insurance.

APPLICATION:

These requirements apply to every British Insurance Company licensed to operate in Canada pursuant to Part VIII of the Canadian and British Insurance Companies Act.

RECORDS WHICH MUST BE KEPT:

A current records must be kept of the serial number or registration number of or other specific identification of every security of the company.

Every company shall establish and record in writing the procedures to be followed in the handling of the securities of the company.

Records and documents must be kept containing sufficient information to enable the chief agent to prepare a statement of Canadian business and such that the said statement may be readily verified.

For a company which does not issue policies signed or countersigned by a resident agent or an official at a branch office in Canada, the records will be deemed adequate if they exhibit:

- ° insurance written and in force, including cancellations and gross premium deposits made
- ° dividends or refunds of unabsorbed premium deposits made or credited to policyholders in Canada
- ° losses incurred and paid to policyholders in Canada
- ° all assets in Canada.

DISCLOSURE:

The Superintendent appointed under this Act may examine the books, vouchers and other receipts of the company relating to its business in Canada. The purpose of this examination must be the verification of the information submitted in the statement of Canadian business. The Superintendent may correct the statement in light of any information found in the examination of the books and records of the company.

RETENTION PERIOD:

Permanently.

PENALTY:

Any company or person who fails to comply with any of the regulations or requirements outlined above is liable, for each non-compliance, to a fine of not less than \$20 and not more than \$5 000. Failure to comply with an order of the Superintendent or the Minister is similarly punishable.

* * *

REGULATIONS: Protection of Securities (Loan Companies) Regulations,
ss. 1, 2, 3, 7.

STATUTE: Loan Companies Act, ss. 3, 42, 49, 58, 72, 96, 97.

DEPARTMENT: Insurance.

APPLICATION:

These requirements apply to every loan company incorporated:

- ° by special Act of Parliament
- ° by letters patent issued under the authority of an Act of Parliament
- ° continued under the Act.

RECORDS WHICH MUST BE KEPT:

The company shall cause a book or books to be kept by the secretary, or by some other officer specially charged with that duty, wherein shall be kept recorded:

- ° a copy of the instrument of incorporation, with all amendments thereto, and all by-laws of the company;
- ° the names, alphabetically arranged, of all persons who are shareholders, together with the address and calling of every such person as far as can be ascertained;
- ° the number of shares of stock held by each shareholder;
- ° the amounts paid in, and remaining unpaid, respectively, on the shares of stock of each shareholder;
- ° all transfers of stock, in their order as presented to the company for entry, with the date and other particulars of each transfer, and the date of the entry thereof;
- ° particulars of outstanding share warrants;
- ° the names, addresses and callings of all persons who are or have been directors of the company, with the several dates at which each became or ceased to be a director;
- ° where debentures of the company are payable to registered holders, a register wherein shall be set forth the names and addresses of persons holding such debentures, with the respective amounts thereof to which they are respectively entitled and the numbers by which the debenture certificates are distinguished;
- ° all transfers of registered debentures in their order as presented to the company for entry, with the date and other particulars of each transfer, and the date of entry thereof; and
- ° a similar register and transfer book for debenture stock.

The company shall keep books of account adequate to enable it to prepare the annual statement and the books of account respecting liabilities to the public shall be kept separate and distinct from other books of account of the company.

A current record must be maintained showing the serial or registration number or other specific identification of every security of the company.

Every company must record in writing the procedures to be followed in handling securities of the company.

The records described above must be kept at the head office of the company. However, if the stockholder's register and the register of transfers are maintained by agents appointed for that purpose, they may be kept at the agent's place of business or at a branch office.

DISCLOSURE:

The books and records described above should be open for inspection during the normal business hours of the company by:

- ° shareholders
- ° creditors
- ° personal representatives of either of the above
- ° judgment creditors of any shareholder.

The auditor of the company has the right of access at all times to the books, records, accounts, cash securities, documents and vouchers of the company.

The Superintendent appointed under the Act may, annually and at such time as he/she deems it necessary conduct an investigation into the affairs of a loan company and, in connection with that investigation, request the production of all relevant books, records and documents.

RETENTION PERIOD:

Permanently.

PENALTY:

Every director, officer or servant of a company who denies a shareholder, creditor or other authorized person access to the books and records of the company or refuses to allow them to take extracts from the records is guilty of an offence and liable, on summary conviction, to a fine not exceeding \$50.

Every director, officer or servant of a company who fails to produce any relevant books, records or documents to the Superintendent is guilty of an offence and liable, on summary conviction, to a fine not exceeding \$50 and costs.

Any company or person that does, causes or permits to be done any matter, act or thing contrary to this Act, or to the orders or directions of the Governor in Council or of the Minister, or of the Superintendent, made under this Act, or

omits to do any matter, act or thing required by this Act to be done by or on the part of such company or person, is, if no other penalty for such act or omission is provided in this Act, liable for each such offence to a penalty or not less than \$20 and not more than \$5 000 in the discretion of the court before which such penalty is recoverable.

* * *

REGULATIONS: Protection of Securities (Trust Companies) Regulations,
ss. 2, 3, 7.

STATUTE: Trust Companies Act, ss. 1, 3, 35, 43, 48, 74, 87, 88.

DEPARTMENT: Insurance.

APPLICATION:

The records retention requirements described below apply to

- ° every trust company incorporated by a special Act of Parliament
- ° every trust company incorporated by letters patent issued under the authority of an Act of Parliament
- ° every trust company continued under the Act

RECORDS WHICH MUST BE KEPT:

The company shall cause a book or books to be kept by the secretary, or by some other officer specially charged with that duty, wherein shall be kept recorded

- ° a copy of the special Act of incorporation, letters patent or other incorporating instrument, with all amendments thereto, and of the memorandum of agreement and all by-laws of the company;
- ° the names, alphabetically arranged, of all persons who are shareholders, together with the address and occupation of every such person as far as can be ascertained;
- ° the number of shares of stock held by each shareholder;
- ° the amounts paid in and remaining unpaid, respectively, on the shares of stock of each shareholder;
- ° all transfers of stock, in their order as presented to the company for entry, with the date and other particulars of each transfer, and the date of the entry thereof; and
- ° the names, addresses and callings of all persons who are or have been directors of the company, with the several dates at which each became or ceased to be such director.

The records showing names, numbers, amounts and transfers may be kept at the branch offices of the company, or the head office.

Transfer of stock record may be maintained by an agent and kept at his regular place of business and need not be kept at the head office.

The company must keep accounting records in generally accepted form, containing sufficient information to allow the preparation of an annual financial statement. In addition, the books of account respecting liabilities to the public must be kept separately from the other books of account.

REGULATIONS: Protection of Securities (Trust Companies) Regulations,
ss. 2, 3, 7.

STATUTE: Trust Companies Act, ss. 1, 3, 35, 43, 48, 74, 87, 88.

DEPARTMENT: Insurance.

APPLICATION:

The records retention requirements described below apply to

- ° every trust company incorporated by a special Act of Parliament
- ° every trust company incorporated by letters patent issued under the authority of an Act of Parliament
- ° every trust company continued under the Act

RECORDS WHICH MUST BE KEPT:

The company shall cause a book or books to be kept by the secretary, or by some other officer specially charged with that duty, wherein shall be kept recorded

- ° a copy of the special Act of incorporation, letters patent or other incorporating instrument, with all amendments thereto, and of the memorandum of agreement and all by-laws of the company;
- ° the names, alphabetically arranged, of all persons who are shareholders, together with the address and occupation of every such person as far as can be ascertained;
- ° the number of shares of stock held by each shareholder;
- ° the amounts paid in and remaining unpaid, respectively, on the shares of stock of each shareholder;
- ° all transfers of stock, in their order as presented to the company for entry, with the date and other particulars of each transfer, and the date of the entry thereof; and
- ° the names, addresses and callings of all persons who are or have been directors of the company, with the several dates at which each became or ceased to be such director.

The records showing names, numbers, amounts and transfers may be kept at the branch offices of the company, or the head office.

Transfer of stock record may be maintained by an agent and kept at his regular place of business and need not be kept at the head office.

The company must keep accounting records in generally accepted form, containing sufficient information to allow the preparation of an annual financial statement. In addition, the books of account respecting liabilities to the public must be kept separately from the other books of account.

Any company or person that does, causes or permits to be done any matter, act or thing contrary to any provision of this Act, or to the orders or directions of the Governor in Council, or of the Minister, or of the Superintendent, made under this Act, or omits to do any matter, act or thing by this Act required to be done by or on the part of such company or person, is, if no other penalty for such act or omission is provided in this Act, liable for each such offence to a penalty of not less than \$20 and not more than \$5 000 in the discretion of the court before which such penalty is recoverable.

* * *

14. JUSTICE

STATUTE: Canada Evidence Act, s. 30.

DEPARTMENT: Justice.

Admissibility of Business Records: The Canada Evidence Act provides that

- ° where oral evidence about a matter would be admissible in a legal proceeding, a record made in the usual and ordinary course of business containing information about that matter is also admissible (the circumstances surrounding the making of the record being important)
- ° where a record made in the usual and ordinary course of business does not contain information on a matter, the record may be admissible so as to draw the inference that such a matter did not occur.

Forms of Business Records: The court may, upon production of any record, examine it, receive any evidence orally or by affidavit including evidence as to the circumstances in which the record was written, recorded, stored and/or reproduced and draw any reasonable inference from the form or content of the record.

Reference should be made to the relevant provincial Evidence Act. If it contains more stringent requirements, the employer should comply with them.

The Canada Evidence Act provides that

- ° when the record is produced in a form that is unintelligible to the court, it may be admitted if it is accompanied by
 - a transcript of explanation by a qualified person
 - an affidavit setting out that person's qualifications
- ° when the original of the record cannot be produced, a copy may be admitted if it is accompanied by
 - an affidavit setting out the reasons why it is not possible or reasonably practicable to produce the original record
 - an affidavit by the person who made the copy setting out
 - . the source from which the copy was made
 - . a statement that the copy is authentic.

* * *

STATUTE: Inquiries Act, ss. 2, 3, 4, 5.

DEPARTMENT: Justice.

APPLICATION:

The Act allows the Governor in Council to order an inquiry into matters concerning the good government of Canada or the conduct of any part of the public business of the government of Canada. The Governor in Council may appoint commissioners to conduct the inquiry.

The commissioners may:

- ° summon witnesses
- ° require them to give evidence under oath
- ° require them to produce documents relevant to the investigation.

The commissioners may enforce the attendance of witnesses and compel them to give evidence.

In many other Acts, the Minister (of the department administering that Act) or the Governor in Council has the power to order an inquiry. Those conducting the inquiry are usually given the powers of commissioners under the Inquiries Act. As a result, any records relevant to the investigation might have to be produced.

* * *

15. LABOUR

REGULATIONS: Canada Accident Investigation and Reporting Regulations, ss. 2, 3, 5, 6, 8, 9, 11, 13.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to every employer to whom the Canada Labour Code applies. This is explained on page 297.

There are several exceptions (areas of employment to which these records retention requirements do not apply) including

- ° employment in the uranium and thorium mining and processing
- ° employment in the running and operating of trains
- ° employment in the piloting and operating of aircraft
- ° employment upon or in connection with the operation of ships that is unrelated to the loading and unloading of ships in Canadian ports
- ° the underground workings of any mine
- ° automobiles, trucks, truck trailers or other motor vehicles in operation on public highways.

RECORDS WHICH MUST BE KEPT:

Record of Accident: A record must be kept of any accident or condition at a work place or site that results in:

- ° a disabling injury to an employee
- ° an electric shock, toxic atmosphere or oxygen deficient atmosphere that causes an employee to lose consciousness
- ° the implementation of rescue, revival or other similar accident emergency procedures
- ° an explosion
- ° any incident for which the regional safety officer requests a report is an accident for the purposes of these regulations.

In the event of an accident, the employer must make

- ° a report of the investigation of the accident by a qualified person. This report must be made on a Canada Accident Investigation Report form as prescribed by the Department of Labour (or any similar form approved by the Division Chief).

Disabling Injury: Any work injury that:

- prevents an employee from reporting for work or effectively performing all of the duties connected with his/her regular work on any day subsequent to the day on which the injury occurred, whether or not that day was a holiday or other non-working day
- results in the loss by an employee of a body member or part thereof or in the permanent impairment of a body function whether or not the employee is prevented from reporting for work or effectively performing his/her regular work.

Record of Minor Injuries: Any minor injury is work injury for which either first aid or medical treatment was provided and which was not a disabling injury for the purposes of these record retention requirements.

In the event of a minor injury, the employer must:

- where fewer than 15 employees are normally employed make a record showing
 - the date of the accident
 - the name of the injured employee
 - the work site or location where the accident occurred
 - the estimated cost of any property damage or material loss resulting from the accident
- where 15 or more employees are normally employed make a record showing
 - the date and time of the accident
 - the name of the injured employee
 - the work site or location where the accident occurred
 - the principal cause or causes of the accident
 - the name of the department or unit to which the employee reports for work
 - a brief description of the injury and its direct cause
 - the date, time and type of treatment provided
 - the initials or name of the person who provided the treatment
 - the nature and estimated cost of any property damage or material loss resulting from the accident.

Record of Annual Accidents and Minor Injuries: Every employer must submit an annual report to the Director, Accident Prevention and Compensation Branch, Department of Labour. It must be submitted not later than March 1 of the year reported following December 31 of the year reported. This report must be submitted even if no accident occurred. It must be made on a Canada Employer's Annual Accident Experience Report Form or any similar form that is approved in writing by the Division Chief.

This report must contain

- ° the number of disabling injuries
- ° the number of fatalities
- ° the number of reportable accidents and minor injuries that involved property damage or material loss
- ° the average number of employees employed during the reporting year expressed in terms of full-time employees or person-years including office workers
- ° the approximate number of office workers in the total work force
- ° the total number of person-hours worked; and
- ° the disabling injury frequency rate (the number of disabling injuries per million person-hours worked).

An employer with more than five work places in one province employing fewer than 15 employees in each during the reporting year may combine these statistics and report by province, i.e., fill one report out for each province. If this is done, the number of work places included must be shown on the report.

DISCLOSURE:

These reports and records must be readily available for inspection by a safety officer.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

In all cases, each report and record required by these regulations must be kept on file at the workplace to which the report or record applies. If the regional safety officer approves, they may be kept at any other place.

In all cases, these reports and records must be kept for two years.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

* * *

REGULATIONS: Canada Boiler and Pressure Vessel Regulations, ss. 2, 3, 8, 10.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to any person designing, constructing, installing, operating and maintaining boilers, pressure vessels and plants to which the Canada Labour Code applies. This is explained on page 297.

These regulations do not apply to

- ° boilers and pressure vessels used in uranium or thorium mines
- ° a boiler that is used in connection with a hot liquid heating system that has no valves or other obstructions to prevent circulation between the boiler and an expansion tank that is vented freely to the atmosphere
- ° a heated boiler, as defined in the Canadian Standards Association Code, that has a heating surface of 3 m² or less
- ° a pressure vessel that has a capacity of 40 L or less
- ° a pressure vessel that is installed for use at a pressure of 100 kPa or less
- ° a pressure vessel that has an internal diameter of 150 mm or less
- ° a pressure vessel that has an internal diameter of 600 mm or less and that is used for the storage of hot water
- ° a pressure vessel that is used exclusively for hydraulic purposes at ambient temperature
- ° a pressure vessel that has an internal diameter of 600 mm or less and that is connected to a water-pumping system containing air that is compressed to serve as a cushion
- ° a refrigeration plant that has a capacity of 18 kW or less of refrigeration.

RECORDS WHICH MUST BE KEPT:

Every employer must ensure that every boiler, pressure vessel or plant is inspected by a qualified person as often as is necessary to ensure that the boiler, pressure vessel or plant is safe for its intended use. A record of these inspections must be kept. This record must be signed by the person who carried out the inspection, include the date of the inspection and the identification and location of the boiler, pressure vessel or plant that was inspected.

Every employer must ensure that, within 72 hours of every accident or occurrence involving the use of a boiler, pressure vessel or plant that endangered the safety or health of any person, a record is made

- ° in the case of an accident, the date, time and place
- ° in the case of an occurrence other than an accident, a description of the occurrence
- ° in all cases, the principal cause or causes and any corrective action that was taken.

DISCLOSURE:

The records of inspections and accidents must be available at all reasonable times for inspection by a safety officer.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health, or
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

The records of inspections and accidents must be kept for ten years.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries see page 267.

REGULATIONS: Canada Confined Spaces Regulations, ss. 2, 5, 8, 9.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to every employer to whom the Canada Labour Code applies. This is explained on page 297.

RECORDS WHICH MUST BE KEPT:

Record of Evaluation of Hazardous Confined Spaces: A hazardous confined space is defined as a:

- tank
- silo
- storage bin
- process vessel
- other enclosure

not designed or intended for human occupancy when special precautions are necessary for an employee entering into the confined space. These precautions are needed to

- protect the employee from a dangerous atmosphere in the confined space
- prevent the employee from becoming entrapped in a material stored in the confined space
- otherwise ensure the employee's safety in the confined space.

The hazard of every hazardous confined space must be evaluated by a qualified person before any entry to the confined space is made. The qualifications of this person must be acceptable to the regional safety officer. The qualified person must write

- a report of the hazard evaluation
- the pre-entry and other procedures to be carried out with respect to the hazardous confined space
- the emergency and rescue procedures to be implemented in the event of a mishap in the hazardous confined space.

This records as well as

- the results of any test conducted in connection with the evaluation of the hazard of the hazardous confined space
- the results of any test conducted immediately prior to or during each entry

must be kept on file by the employer.

Record of Test of Atmosphere: Before any employee enters a hazardous confined space the concentration of toxic, flammable, explosive, radioactive, infectious or other airborne dangerous substance is reduced to and maintained at a safe level confirmed by a test:

- ° that is suitable for the hazard involved
- ° and conducted by a qualified person

and the results of this test must be recorded in a solidly bound book.

DISCLOSURE:

In all cases, all records must be readily available for examination upon request by a safety officer or by any employee who is required to enter the hazardous confined space to which the documents or book relate.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

The records of the evaluation of hazardous confined spaces must be kept for as long as that evaluation and those procedures are valid.

The record of the tests of the atmosphere must be kept for as long as the hazardous confined space may be entered by any employee.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

REGULATIONS: Canada Dangerous Substances Regulations, ss. 2, 3, 10, 11, 12, 13, 16, 17.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to every employer to whom the Canada Labour Code applies. This is explained on page 297.

These regulations do not apply to the transportation of dangerous substances over public highways.

RECORDS WHICH MUST BE KEPT:

Record of Tests of Atmosphere: A dangerous substance is defined as any substance that, because of a property it possesses, is dangerous to the safety or health of any person who is exposed to it.

When the atmosphere of any area where an employee works is subject to contamination by a dangerous substance, the employer must have the atmosphere sampled and tested as often as necessary to ensure that

- ° in the case of dangerous substances assigned a Ceiling "C" value by the American Conference of Government Industrial Hygienists in its pamphlet "Threshold Limit Values for Air Borne Contaminants 1971," as amended, the concentration of a dangerous substance only exceeds the recommended level for a period of time calculated according to a formula prescribed by the American Conference of Governmental Industrial Hygienists. Any other level approved in writing by the Division Chief is acceptable.
- ° in the case of dangerous substances other than those give a Ceiling "C" value
 - the threshold limit value in the pamphlet "threshold Limit Values for Air Borne Contaminants 1971" (see above) is complied with the employer conforms with any
 - standard that follows good industrial safety practice and is acceptable to the Division Chief

- in the case of flammable or combustible substances in the atmosphere, the concentration of the substance must be lower than the limit - prescribed by the National Fire Protection Association in "National Fire Code 1969/70," as amended

As directed by the regional safety officer.

This sampling and testing must comply with

- a method recommended by the American Conference of Governmental Industrial Hygienists, National Fire Protection Association or American Society for Testing and Materials
- any other sampling and testing method that follows good industrial safety practice and is acceptable to the Division Chief.

The record of sampling and testing must

- be signed by the person(s) who carried out the test
- include the date, time and location of the test
- include the number of persons normally occupying the area tested
- include the dangerous substance for which the test was made
- include the type of testing equipment and result obtained and
- include the name and occupation of the person(s) who made the test.

Record of Training in Emergency Procedures: When an employee uses or handles a dangerous substance or radiation emitting device that requires training to use and instruction in emergency procedures, the employer must:

- instruct and train the employee in the proper method to follow to minimize and control the danger
- instruct and train the employee in the emergency procedures to follow in the event of an accident involving that substance or device
- set out this instruction and training in writing
- ensure that the methods used follow good industrial practice acceptable to a safety officer.

DISCLOSURE:

The record of atmosphere tests must be available to a safety officer at all reasonable times.

The record of training given must be readily available for inspection by a safety officer and every employee to whom it applies.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

REGULATIONS: Canada Electrical Safety Regulations, ss. 2, 3, 16, 25, 26, 34.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to every employer to whom the Canada Labour Code applies. This is explained on page 297.

These regulations do not apply to employment upon or in connection with the underground operation of any mine.

These regulations do not apply to uranium or thorium mines.

RECORDS WHICH MUST BE KEPT:

Record of Instructions for Working on Live Electrical Facilities: A live electrical facility is defined as an electrical facility that:

- ° produces, contains, stores or is electrically connected to a source of alternating or direct current of an amperage and voltage that is dangerous to employees
- ° contains any hydraulic, pneumatic or other kind of energy that is capable of making the facility dangerous to employees.

No employer can permit an employee to work and no employee is required to work on a live electrical facility with a voltage between two conductors of more than 5,000 volts, or between a conductor and ground of more than 3,000 volts, unless

- ° the employee is provided with special insulated tools and equipment as are necessary for good electrical safety practice for the safe performance of the work
- ° the employee is trained and instructed in the safe use of such tools and equipment
- ° the regional safety officer directs and written instructions for the use of each employee engaged in the work are prepared.

Record of Special Procedures: No employee shall work close to any live, unguarded or uninsulated electrical line or other conductor with an operating voltage within the ranges in Column I when the distance from:

- ° any part of the body of the employee
- ° any part of anything with which he/she is in contact and which is normally capable of conducting electricity

to the conductor is less than

- ° the distance in Column II, where the employee is not a qualified person

- ° the distance in Column III, where the employee is a qualified person
- ° the distance in Column IV, unless the employee has permission in writing from the regional safety officer and follows a special procedure that conforms to good electrical safety practice and is approved in writing by the regional safety officer.

Instructions on how to follow this special procedure must be signed and dated by the person in charge.

Distances from Live Electrical Conductors

| Column I | | | Column II | | Column III | | Column IV |
|--|--|--|---------------------|--|---------------------|--|---------------------|
| Voltage range of conductor: conductor to ground | | | Distance in feet | | Distance in feet | | Distance in feet |

| | | | | | | |
|------|---------|----|---------|----|----|----|
| Over | 425 | to | 12 000 | 10 | 3 | 1 |
| Over | 12 000 | to | 22 000 | 10 | 4 | 1½ |
| Over | 22 000 | to | 50 000 | 10 | 5 | 2 |
| Over | 50 000 | to | 90 000 | 15 | 6 | 3 |
| Over | 90 000 | to | 120 000 | 15 | 7 | 4 |
| Over | 120 000 | to | 150 000 | 20 | 9 | 5 |
| Over | 150 000 | to | 250 000 | 20 | 11 | 7 |
| Over | 250 000 | to | 300 000 | 25 | 13 | 9 |
| Over | 300 000 | to | 350 000 | 25 | 15 | 11 |
| Over | 350 000 | to | 400 000 | 30 | 18 | 13 |

Record of Oral Instructions: Before

- ° an electrical facility is isolated to permit work or live tests to be performed
- ° its isolation is changed or terminated

every person in charge who has given oral instructions about operating a control device affecting the isolation of that facility shall

- ° designate the device to which these oral instructions apply
- ° prescribe the correct sequence of operation (where applicable)
- ° require that the instructions are repeated word for word or otherwise assure himself/herself that the instructions are understood
- ° make and sign a record in writing, stating:

- the day and hour when the instructions were issued and (to the extent that is practical)

the day and hour of the beginning and end of the period during which the instructions apply

- the name of the person to whom the instructions apply.

Record of Isolation Guarantee:

When two or more employers supply electrical energy to an electrical facility, the employers may agree that a guarantee of isolation for that electrical facility will be given. This guarantee may be given for each source of energy by or on behalf of one of them. This employer will be designated by the other employer(s) as the employer responsible for giving the guarantee. This designation must be in writing.

An employer designated as the one giving the guarantee may

- ° act as the guarantor
- ° designate in writing one or more of his/her employees to act as the guarantor.

Any agreement between employers to designate one as the guarantor (whether or not that employer acts himself/herself or designates that an employee will act) must state:

- ° the identity of the facility to which the agreement applies
- ° the period during which the agreement will remain in effect
- ° the date of the agreement
- ° the name of the guarantor or guarantors

and must be signed by the parties to the agreement.

DISCLOSURE:

The record of instructions for working on live electrical facilities must be available to a safety officer and any employee required to work in accordance with the instructions.

The records of special procedures must be available for examination by any employee who is required to work on the electrical facility, any person who is authorized to enter the work area and any safety officer.

The record of oral instructions must be readily available to a safety officer and to the persons concerned.

A copy of every agreement to give a guarantee of electrical isolation must be available to the persons affected by the guarantee while the agreement remains in effect and to a safety officer.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

Not specified for the record of instruction for working on live electrical facilities.

The record of special procedures must be kept for one year following the completion of the work for which the special procedures were used.

The record of oral instructions must be kept for one year.

A copy of every agreement to give an electrical isolation guarantee must be kept for one year from the time that the agreement ceases to be in effect.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

REGULATIONS: Canada Elevating Devices Regulations, ss. 2, 3, 8, 14.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to all elevating devices and manlifts used in federal works, undertakings and businesses, other than the underground workings of mines. For further information, see page 297.

These regulations apply to

- ° a belt, bucket, scoop, roller or similar type of conveyor
- ° a portable tiering or piling machine that is used to move material to and from storage and that is located and operated within one storey
- ° equipment for feeding or positioning materials
- ° a hoist for raising or lowering materials if the hoist is provided with unguided hooks, slings or similar means for attachment to the materials
- ° a lubrication hoist or similar mechanism
- ° a lift bridge
- ° a railroad car lift or dumper
- ° a vertical conveyor that is inoperable from within its car and that is not equipped with a platform designed for carrying a person.

These regulations do not apply to uranium or thorium mines.

RECORDS WHICH MUST BE KEPT:

Every employee shall ensure that every elevating device is inspected by a qualified person

- ° before it is placed in service
- ° after a major alteration
- ° as frequently as is necessary to ensure that it is safe for its intended use.

A record of each inspection must be made. This record must

- ° be signed by the person who made the inspection
- ° include the date of the inspection and the identification and location of the elevating device that was inspected.

Every employer must ensure that, within 72 hours of any accident or other occurrence involving the use of an elevating device or a manlift that endangers the health or safety of any person, a record is made of the accident or other occurrence. This record must show

- ° in the case of an accident, the date, time and place of the accident

- ° in the case of an occurrence other than an accident, a description of the occurrence
- ° in all cases, the principal cause or causes and any corrective action that was taken.

DISCLOSURE:

The records of inspections and accidents must be available for inspection by a safety officer at all reasonable times.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may:

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

The records of inspections and accidents must be kept for ten years.

PENALTY:

All reasonable assistance must be given to the safety officers. It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

REGULATIONS: Canada Fire Safety Regulations, ss. 2, 3, 5, 8, 9, 10, 11, 12.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply every employer to whom the Canada Labour Code applies. This is explained on page 297.

These regulations to not apply to

- ° uranium and thorium mines
- ° underground workings of the Cape Breton Development Corporation
- ° underground workings of the Hudson Bay Mining and Smelting Company in the Flin Flon mineral area
- ° any works, businesses or undertakings that are subject to the Government Property Fire Prevention Regulations
- ° any building that is exempted from the application of these regulations by the Division Chief.

RECORDS WHICH MUST BE KEPT:

Record of Emergency Fire Plan: An emergency plan must be prepared for a building when:

- ° the building is normally occupied by more than 50 employees on any one shift unless they all normally occupy the ground floor
- ° the safety officer directs.

When two or more employers would be required to prepare an emergency plan for the same building, they may prepare a common emergency plan. For each building for which an emergency plan must be prepared, the employer must:

- ° appoint a chief emergency warden and deputy warden
- ° appoint a chief emergency warden and deputy warden for each floor occupied by employees.

The chief emergency warden must have a copy of any emergency plan prepared for that building.

Record of Emergency Wardens' Meetings: Each time a change is made to the emergency plan and at least once a year, the chief emergency warden, deputy chief emergency warden and all emergency wardens must meet to become familiar with the plan and their

responsibilities. The report of this meeting must contain

- ° the date of the meeting
- ° the names and titles of those present
- ° a summary of the matters discussed.

Records of Inspections: The following inspections must be made:

- ° by the chief or deputy chief emergency warden of every building for which the employer is required to prepare an emergency plan. The inspection must include fire escapes, exits, stairways and all fire prevention and prevention equipments and devices in the building to ensure that they are in good condition and ready for emergency use. A record of inspection must be made and be dated and signed by the person who made the inspection.
- ° any equipment that cannot be adequately inspected by these people must be inspected by a qualified person as often as possible to ensure that it is in good operating condition and ready for emergency use. A record of the inspection must be made, and it must be dated and signed by the person who made the inspection.
- ° fire protection and prevention equipment and devices must be maintained and repaired by a qualified person in accordance with a written procedure acceptable to the safety officer and in keeping with good industrial safety practice.

Record of Emergency Drill: Once a year, the employer must have an emergency fire drill conducted. It must be under the supervision of the chief emergency warden for the employees in any building for which an emergency plan must be prepared. In addition, there must be a drill as soon as is reasonably practicable after every significant change in the emergency plan.

Every employer must prepare a report containing

- ° the date and time of day of the drill
- ° the length of time the employees take to evacuate the building or complete the drill.

DISCLOSURE:

The record of the emergency fire plan must be available for examination by any emergency warden or safety officer.

The record of the emergency wardens' meeting must be available at all reasonable times to a safety officer.

The records of inspections must be available at all reasonable times to a safety officer.

The record of emergency drills must be available at all reasonable times to a safety officer.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

The retention period for the record of the emergency fire plan is not specified.

The record of the emergency warden's meetings must be kept for two years from the date of the meeting.

The records of inspections must be kept for two years from the date of the inspection.

The record of the emergency fire drill must be kept for two years from the date of the drill.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries see page 267.

* * *

REGULATIONS: Canada First-Aid Regulations, ss. 2, 15.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to any employer to whom the Canada Labour Code applies. This is explained on page 297.

RECORDS WHICH MUST BE KEPT:

Every employer or person in charge must ensure that a record is kept of all employment injuries. This record must be in a form acceptable to the regional safety officer.

DISCLOSURE:

This record must be available for examination by a safety officer.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to:
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

This record must be kept for two years from the date of the employment injury.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

REGULATIONS: Canada Hand Tools Regulations, ss. 2, 15.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to any employer to whom the Canada Labour Code applies. This is explained on page 297.

RECORDS WHICH MUST BE KEPT:

Record of Inspection and Maintenance Plans

When a regional safety officer directs, every employer must:

- ° have an inspection and maintenance plan for every hand tool (a tool that is designed to be held in the hand and that is operated by manual power) and portable power tool (a tool that is designed to be held in the hand and that is operated by any source of power other than manual power)
- ° keep a record of all inspections and maintenance work performed in accordance with such plan.

DISCLOSURE:

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

Not specified.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

STATUTE: Canada Labour Code, ss. 2, 27, 63, 66, 67, 69, 86, 118, 192, 198.

DEPARTMENT: Labour.

APPLICATION:

The provisions of the Canada Labour Code apply to employers and employees engaged in work under the jurisdiction of the federal government.

This jurisdiction covers: interprovincial and international

- railways
- highway transport
- telephone, telegraph and cable systems
- pipelines
- canals
- ferries, tunnels and bridges
- shipping and shipping services
- radio and television broadcasting
- air transport, aircraft and aerodromes
- all chartered banks
- primary fishing where the fisherman works for wages
- any employment in works, undertakings and businesses which have been declared to be for the general advantage of Canada or for the advantage of two or more of the provinces such as
 - uranium mining and processing
 - grain elevators
 - flour and feed mills, feed warehouses and seed cleaning mills
 - certain railways operating solely within a province
 - the Hudson Bay Mining and Smelting Company Limited (at Flin Flon, on - the Saskatchewan-Manitoba border)
 - the works and undertakings of the British Columbia Telephone Company Limited
- all industries in the Yukon and Northwest Territories (only Part V of the Canada Labour Code - Industrial Relations)
- all Crown corporations except departmental corporations
- the employee and employer organizations composed of those working in the above areas.

There are two parts to the Canada Labour Code which are relevant to record retention.

Part III, dealing with standard hours, wages, vacations and holidays is the part under which the Canada Labour Standards Regulations have been made. These regulations apply to every employee and employer under the jurisdiction of the federal government. These regulations are on page 300.

Part IV deals with the safety of employees. Again, all regulations under this part apply to employers and employees under federal jurisdiction. There are some exceptions, and these are noted in the "application" column on the page where the regulation is discussed. There are common requirements for all regulations under Part IV, and rather than repeating them with each regulation, they are listed below.

DISCLOSURE:

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to:
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

CANADA LABOUR RELATIONS BOARD:

Under Part V of the Canada Labour Code, the Canada Labour Relations Board may examine:

- ° documents forming or relating to the constitution or articles of association of a trade union or council of trade unions that is seeking certification or any trade union forming part of a council of trade unions that is seeking certification
- ° records relating to these documents.

Anyone may be ordered to produce documents, books or papers in his/her possession or under his/her control. Failure to do so is punishable on summary conviction by a fine not exceeding \$400.

* * *

REGULATIONS: Canada Labour Standards Regulations, ss. 2, 24.

STATUTE: Canada Labour Code, Part III.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to every employer to whom the Canada Labour Code applies. This is explained on page 297.

RECORDS WHICH MUST BE KEPT:

An employer must maintain a record for each employee showing

- the date of commencement of employment
- the date of termination of employment.

An employer must maintain a record for each employee showing

- full name, address, Social Insurance Number, occupational classification and sex of the employee
- when the employee is under the age of 17 years, the age of the employee
- rate of wages clearly indicating whether it is on an hourly, weekly, monthly or other basis
- date and particulars of any change in the rate of wages
- clear indication of the method of computation of rates of wages calculated on the basis of anything but time
- hours worked each day unless the employee is a manager, superintendent or exercises management functions
- actual earnings, showing the amounts paid each pay day, and any overtime pay, vacation pay, general holiday pay, bereavement leave pay, termination pay deductions made
- dates of commencement and termination of annual vacations, showing the year of employment in respect of which each vacation is given
- date of commencement and termination of any maternity leave
- any holiday with pay given to an employee as compensation for working on a general holiday
- the period of averaging and the date it commences, where an averaging plan is in effect
- the employees' pay periods
- copies of:
 - any application for maternity leave and medical certificates related to it
 - any medical certificate in respect of sick leave
 - any bereavement leave
 - any notice of termination of employment or intention to terminate employment required in the Canada Labour Code.

Notice is required when the employment

- ° of 50 or more employees is terminated within a period not exceeding four weeks, or
- ° of less than 50 employees is terminated, and the regulations prescribe that notice is necessary.

This notice must be given to the Minister of Labour. Copies must be sent to the Minister of Employment and Immigration, Canada Employment and Immigration Commission and any trade union certified to represent any employee whose employment has been terminated. If an employee is not represented by a trade union, notice must be given to him/her or posted by the employer in a conspicuous place in the industrial establishment where the employee works.

Furthermore, notice is required when

- ° the employment of an employee who has completed three consecutive months of continuous employment is terminated.

In this case, notice must be given to the employee at least two weeks prior to the termination date.

Two weeks wages at the regular rate of wages for the regular hours of work may be given in lieu of notice.

When the employer is bound by a collective agreement that allows senior employees to replace redundant ones, notice of the redundancy of the replaced employee must be given to the trade union and employee at least two weeks before the position becomes redundant. A copy must be conspicuously posted. Two weeks wages, in lieu of notice, may be given.

RETENTION PERIOD:

The record of commencement and termination must be retained 36 months after the date of termination of employment.

The record of employee particulars and pay must be retained 36 months from the time that the work is performed.

DISCLOSURE:

An inspector designated by the Minister of Labour may

- ° inspect and examine
- ° take extracts from
- ° make copies of
- ° require the employer to furnish full and correct statements, orally or in writing, regarding

- the books, payrolls and other records of an employer that in any way relate to the wages, hours of work or conditions of employment affecting any employee.

To do so, an inspector may enter any place used in connection with a federal work, undertaking or business. The person in charge can require the inspector to show the certificate of his/her authority.

An inspector may require an employee to make full disclosure and delivery to him/her of all

- ° records
- ° documents
- ° statements
- ° writings
- ° books
- ° papers
- ° extracts from or copies of the above

that relate to the wages, hours of work or conditions of his employment.

An inspector may question an employee separate from the employer.

PENALTY:

It is an offence to fail to give the inspector reasonable assistance and to fail to keep these records. Anyone who fails to keep records or refuses to produce them is liable on summary conviction to a fine not exceeding \$100 each day that the failure or refusal continues.

* * *

REGULATIONS: Canada Machine Guarding Regulations, ss. 2, 8, 9.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to any employer to whom the Canada Labour Code applies. This is explained on page 297.

RECORDS WHICH MUST BE KEPT:

A record of repair and maintenance procedures must be kept when

- ° the machine guard must be removed from its protective position and it is not reasonably practical to make the machine or part inoperative to do the repair or maintenance work.

This procedure must be in keeping with good industrial safety practice and must ensure that the person doing the repair or maintenance work is not endangered any more than he/she would be if the work was done when the machine or part was rendered inoperative.

Each time this work is done (on a machine or part not rendered inoperative), written authority must be given by the person in charge.

The work must be performed under the supervision of the person in charge or a qualified person authorized by the person in charge.

The regional safety officer may direct that the procedure is unsafe and should not be followed unless directed by him/her in writing.

DISCLOSURE:

This record must be available to persons who repair and maintain machines and to the regional safety officer.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment

° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to

- the conditions of work affecting his/her safety or health
- that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

Not specified.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

REGULATIONS: Canada Materials Handling Regulations, ss. 2, 3, 4, 38, 41, 67, 73, 75.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to any employer to whom the Canada Labour Code applies. This is explained on page 297.

These regulations do not apply to

- ° uranium and thorium mines
- ° underground operations of any mine that are subject to any other regulations made under this Act (for instance, the Cape Breton Development Corporation)
- ° operation and use of motor vehicles on public roads.

RECORDS WHICH MUST BE KEPT:

Record of Training: Any employee designated by his employer to operate or assist in the operation of materials handling equipment must be trained and instructed in the safe and proper use of materials handling equipment.

The employer must keep a record of any training and instruction provided to these employees.

Record of Safety Schedules: When required by good industrial safety practice or directed by the regional safety officer, the employer must provide and maintain a safety and maintenance check schedule. The schedule must show

- ° equipment checked
- ° date of the check
- ° nature of the check
- ° maintenance work performed on the equipment.

This schedule must be kept at the place where the materials handling equipment is maintained.

Record of Physical Examinations: At the written request of the division chief, any employee who operates or assists in the operation of materials handling equipment must submit to a physical examination by a qualified medical practitioner.

A record of each physical examination made must be kept.

Standard Code of Signals: A code of signals that

- ° is adopted by an employer for use by all signalmen/women in his/her employ in directing the safe movement or operation of materials handling equipment
- ° complies with the code of signals recommended by the National Safety Council or by the American National Standards Institute or any other standard approved by the regional officer must be provided, in writing, by the employer to each signalman/woman in his/her employ. It must also be provided, in writing, to all employees who are required to obey such signals. The employer must ensure that all employees are instructed and trained in the use of the code.

The code of signals must be kept on file.

Record of Training and Work Procedure: When any employee is required to manually lift or carry loads in excess of 20 pounds (9 kg), the employee must be trained and instructed in a safe method of lifting and carrying these loads and a record of the work procedure to be used must be kept on file.

DISCLOSURE:

The record of safety schedules must be available for inspection by a safety officer.

The record of physical examinations must be available for inspection by a safety officer.

The code of signals must be available for examination by a safety officer.

The record of training and work procedure must be available to any safety officer and employee to whom it applies.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed

- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health, or
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

The record of safety schedules must be kept for one year from the date of the check.

The retention period for the record of physical examinations is not specified.

The retention period for the code of signals is not specified.

The retention period for the record of training and work procedure is not specified.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

REGULATIONS: Canada Noise Control Regulations, ss. 2, 6, 7, 8.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to any employer to whom the Canada Labour Code applies. This is explained on page 297.

RECORDS WHICH MUST BE KEPT:

If a safety officer feels that an employee is exposed to sound levels that may impair his/her hearing, the safety officer may require that

- ° a survey of the sound levels at that site be conducted by a person whose qualifications are acceptable to the regional safety officer
- ° any employee at any work site be given a hearing test.

The employer must keep a complete record of sound level or hearing tests. This record must be in a form acceptable to the regional safety officer.

DISCLOSURE:

These records must be readily available for examination by a safety officer.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

These records must be kept for five years from date of tests.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

REGULATIONS: Canada Protective Clothing and Equipment Regulations, ss. 2, 7.

STATUTE: Canada Labour Code, Part IV.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to any employer to whom the Canada Labour Code applies. This is explained on page 297.

RECORDS WHICH MUST BE KEPT:

Any clothing, equipment or device worn or used by a person to protect himself from the dangers of his/her employment is considered to be person protective equipment.

Every employer must ensure that all personal protective equipment that he/she is required to have available for his/her employees is stored, maintained, inspected and tested by a qualified person for the purpose of ensuring that it is in a safe and fully effective condition at all times.

The regional safety officer may require any employer to keep a record of any personal protective equipment. This record must show

- ° a description of the equipment and the date of its purchase or acquisition
- ° the date and result of each inspection and test of the equipment
- ° the date and nature of any maintenance work performed on the equipment since its purchase or acquisition by the employer.

DISCLOSURE:

This record must be available for inspection by any safety officer.

Under Part IV of the Canada Labour Code, the Minister of Labour may designate certain people to enforce safety of employees. Both regional safety officers and safety officers have certain rights. They may

- ° inspect and examine all books and records relating in any way to conditions of work that affect the safety or health of any person employed
- ° take extracts from or make copies of any entry in these books or records
- ° require an employer to make or furnish full and correct statements, verbally or in writing, about the conditions of work affecting the safety or health of all or any of the employees and the materials and equipment used by them in their employment
- ° require any person to make full disclosure of all records and documents in his/her possession or under his/her control relating to
 - the conditions of work affecting his/her safety or health, or
 - that of his/her fellow workers, in his/her or their employment.

The safety officer is furnished with a certificate of authority and the employer may ask him/her to produce it.

RETENTION PERIOD:

These records must be kept for two years from the date of the purchase, acquisition, inspection, test or maintenance work, as the case may be.

PENALTY:

All reasonable assistance must be given to the safety officers.

It is an offence to obstruct or hinder them in their duties. It is an offence to make a false or misleading statement, verbally or in writing, to a safety officer. It is also an offence to fail or neglect to comply with a direction made by a safety officer.

The penalties are:

- ° for employers, a fine not exceeding \$5 000 or imprisonment for up to one year or both
- ° for persons in charge or any other person, punishment on summary conviction.

INQUIRIES:

The Minister of Labour may, under Part III, IV and V of the Canada Labour Code, order an inquiry. The people conducting it are given the powers of commissioners under the Inquiries Act. This means that the production of log books, documents and papers may be ordered. For more information about inquiries, see page 267.

* * *

REGULATIONS: Fair Wages and Hours of Labour Regulations, ss. 2, 3, 11, 14.

STATUTE: Fair Wages and Hours of Labour Act, ss. 2, 6.

DEPARTMENT: Labour.

APPLICATION:

These requirements apply to any person who enters into a contract with the government of Canada to construct, remodel, repair or demolish any work, and any person who sub-contracts with any person who has entered into a contract with the government of Canada to construct, remodel, repair or demolish any work.

RECORDS WHICH MUST BE KEPT:

In all cases, the contractor or sub-contractor must keep records showing

- ° the names, addresses and classifications of employment and work of all workmen employed in work under contract
- ° the rate of wages, wages paid and daily hours worked by these workmen.

DISCLOSURE:

Books, records and premises must be open at all reasonable times for inspection by the Minister of Labour, a fair wage officer or any other person designated by the Minister.

At the request of any of these people, the contractor and sub-contractor must produce any further information regarding

- ° wages
- ° hours of work
- ° other labour conditions.

RETENTION PERIOD:

Not specified.

PENALTY:

The contractor will not be paid for the work done until he/she has made a sworn statement that he/she has kept the books and records required by these regulations.

* * * .

16. NATIONAL ENERGY BOARD

REGULATIONS: Pipeline Companies' Records Preservation Regulations,
ss. 1 to 7
Gas Pipeline Uniform Accounting Regulations, all
Gas Pipeline Regulations, ss. 39, 61, 71, 72, 73.

STATUTE: National Energy Board Act, ss. 10, 15, 39.

DEPARTMENT: National Energy Board.

APPLICATION:

These requirements apply to every company engaged in the construction or operation of a natural gas pipeline under the jurisdiction of the National Energy Board.

RECORDS WHICH MUST BE KEPT:

Accounting Records: The Gas Pipeline Uniform Accounting Regulations, of the NEB prescribe the system of accounts which must be kept by any gas pipeline company. They must include

- ° the accounting records of the company, which must conform to generally accepted accounting standards and be of sufficient detail to allow the verification of all entries made in the accounts
- ° all minute books, stock books, reports, correspondence, memoranda, computer print outs, tapes, card decks or similar documentation.

Field Weld Test Records: All field welds must be non-destructively tested and the records of these tests must be retained by the company.

Field Testing Records: When a pipeline is coming into service or when any portion of a pipeline which has been replaced is coming into service, the pipeline must be pressure tested and the records of the original logs of all pressure tests shall be retained by the company.

The information for each test must be recorded in logs and test charts showing

- ° date and signature of the company's authorized agent conducting the tests
- ° the starting and stopping point of all tests with explanations of variations in recorded data
- ° a drawing of the test section attached to show the piping at all stations and the tie-in connections that were tested and the extent of the tests and to indicate all the sizes and specifications of the pipeline components under test.

Construction Cost Records: All documents necessary to trace the transfer of costs from the beginning of construction to plant investment must be retained, including all

- ° construction records
- ° vouchers
- ° construction work in process ledgers.

Maps and Technical Data: Maps shall be kept to identify and locate the pipeline system and all major facilities such as:

- ° compressors
- ° pressure regulators
- ° meter stations
- ° plant facilities
- ° rivers
- ° lakes
- ° canal crossings
- ° highways
- ° railroad crossings
- ° major utility crossings
- ° block valves and rectifiers

A record shall be maintained of relevant technical data containing details of

- ° the location and length of pipe for each size installed, noting wall thickness, maximum yield strength, hydrostatic test pressure, and maximum allowable operating pressure
- ° the locations and pressure ratings of all valves and fittings
- ° the location and details of each crossing of the pipeline by a highway, railroad, utility or other pipeline
- ° the location of corrosion test stations, vents, takeoffs, by passes, river and swamp weight sections
- ° the date, location and nature of all pipeline repairs
- ° in unstable soil areas where heaving is occurring, measurements of the displacement shall be taken at regular intervals so that critical stresses can be established and remedial action taken

Plan, Profile and Book of Reference: A plan and profile of the pipeline must be drawn up, containing such information as the National Energy Board directs.

The Book Reference should contain the following information

- ° the portion of land to be taken in each lot to be traversed
- ° the number of the lots
- ° areas, lengths and widths of the portions to be taken
- ° the names of the owners and occupiers

In order to begin construction of a section of a pipeline, the Plan, Profile and Book of Reference must have been filed with, and approved by, the National Energy Board, and copies must be deposited with the registrars of deeds in the counties or districts through which the pipeline is to pass.

Safety Records: Records sufficient to enable the development of proper procedures during emergency conditions shall be maintained and shall include

- nature, date and description of all inspections and the findings of inspectors
- names and phone numbers of agencies and persons to be contacted in case of an emergency and the location and description of major repair equipment
- pipeline location and nature of all pipeline repairs, and
- results of any post-repair acceptance tests

Station Records: Records pertaining to the operation of each station shall be kept, including

- the operating limits of temperature in all operating systems
- all unusual operating conditions

Station: any place at or near a pipeline that is used by a company in connection with the operation or maintenance of a pipeline.

DISCLOSURE:

The Accounting Records described above must be readily available for examination by representatives of the National Energy Board.

With respect to the other records, it should be noted that the NEB has full and exclusive jurisdiction to inquire into any matter where it appears to the board that any person has failed to comply with the Act or Regulations.

The NEB is a court of record and has all the powers of a superior court of record with respect to the attendance, swearing in and examination of witnesses, the enforcement of its orders and the entry upon or inspection of property.

RETENTION PERIOD:

The accounting records must be kept while the pipeline is in service plus six years.

The field weld test records shall be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The field testing records shall be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The construction cost records must be kept for a period of six years after being recorded in the company's plant in service accounts.

The maps and technical data must be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The plan, profile and book of reference must be kept until one year after release of the easement.

The safety records must be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The station records must be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The National Energy Board may, upon application by a pipeline company, authorize the destruction of any of the records described above before the expiration of the prescribed period.

Also, the records described above may be retained in the form of photographic or electrostatic copies.

PENALTY:

Breach of a regulation specifying the manner in which the account of the company are to be kept is an offence punishable on summary conviction.

In addition, the Board acting in its capacity as a court of record may order a person under its jurisdiction to do anything they may be required to do under the National Energy Board Act or Regulations or to refrain from doing anything which constitutes a breach of the Act or Regulations.

* * *

REGULATIONS: Pipeline Companies' Records Preservation Regulations,
ss. 1 to 7
Oil Pipeline Uniform Accounting Regulations, all
Oil Pipeline Regulations, ss. 41, 42, 43, 44, 82, 83, 84, 85,
93, 103, 104, 105.

STATUTE: National Energy Board Act, ss. 10, 11, 12, 29, 39, 88.

DEPARTMENT: National Energy Board.

APPLICATION:

These requirements apply to every company engaged in the construction or operation of an oil pipeline under the jurisdiction of the National Energy Board.

RECORDS WHICH MUST BE KEPT:

Accounting Records: The Oil Pipeline Uniform Accounting Regulations of the NEB prescribe the system of accounts which must be maintained by an oil pipeline company. They must include

- the accounting records of the company, which must conform to generally accepted standards and be of sufficient detail to allow the verification of all entries made in the accounts
- all minute books, stock books, reports, correspondence, memoranda, computer print outs, tapes, card decks or similar documentation.

Engineering Records: The company must keep

- the latest engineering records relating to the pipeline including maps, map reproductions, diagrams, profiles, plans, photographs, radiographic film or other evidence of non-destructive testing
- records of engineering studies and similar documents related to proposed or completed construction projects.

Field Testing Records: Every new oil pipeline or any section of an existing pipeline that has been replaced must be subjected to pressure testing before being put into service.

The information for each test must be recorded in logs and test charts showing

- The signature of the on-site employee conducting or supervising any test
- the starting and stopping times of all tests with explanation of any variations of the recorded data on the charts
- drawings of the test section indicating the sizes and specification of the pipeline under test

- the number, location and cause of each failure which occurred during any test and the amount of the test medium spilled.

Construction Cost Records: All documents necessary to trace the transfer of costs from the beginning of construction to plant investment must be retained, including all

- construction records
- vouchers
- construction work in process ledgers.

Instrument Records: All instrumental readings used in support of the application for maximum operating pressure must be kept.

Records of Malfunctions: A record must be kept of all leaks, breaks and other malfunctions of a pipeline, including the repairs undertaken.

Manufacturing Records: A record must be kept of the procedures adopted by each manufacturer of plate or skelp, including

- name of the manufacturer
- location of the facilities used in manufacturing
- details of the casting procedures including ingot procedures or continuous casting procedures
- detail of the sampling procedures
- details of the rolling procedure including the degree of cross-rolling, schedule and temperature of reduction, any special thermal control procedures, the hot rolling temperature, any heat treatment after rolling and the size of the production heats.

A record of must be kept of each manufacturer of pipe, including the following

- name of the manufacturer
- location of the facilities
- method of pipe forming and welding
- approximate number of pipe lengths per heat
- details of mill welding
- results of visual inspections, non-destructive tests, chemical composition testing, mechanical properties testing and metallurgical testing.

Written reports must be kept for each manufacturer and each size, grade and type of pipe including

- number and size of heats used
- total number of pipe lengths obtained from each heat
- results of any testing (chemical, mechanical, metallurgical)
- number of rejected pipe lengths and the reasons for rejection
- the number and cause of failures encountered during mill hydrostatic testing.

Written reports must be kept for each manufacturer and each principal component including

- production forming procedures used
- heat treatment procedures used
- results of any testing
- number of rejected components and the reasons for rejection
- the number and cause of any failures encountered during mill hydrostatic testing.

Descriptions of pipe must be kept quoting outside diameters and wall thicknesses as well the location in a pipeline of lengths of pipe from different heats.

Meter Station Charts: Charts of static and differential pressure, temperature, specific gravity and heating value from each export and import meter station must be retained.

Operating Records: Current records must be kept of the specifications and name plate data of all major pipeline equipment including pumps, drivers, control systems and storage tanks must be maintained as well as performance curves for all mainline pumps.

Continuous records of the suction and discharge pressures at all pump stations must be maintained.

Records must be maintained of actual pipeline operating conditions including:

- pump station operating pressures
- flow rates
- designations and batch sizes of all oil transported

Plan, Profile and Book of Reference: a plan and profile of the pipeline must be drawn up, containing such information as the National Energy Board directs. The Book of Reference should contain the following information

- ° the portion of land to be taken in each lot to be traversed
- ° the number of the lots
- ° areas, lengths and widths of the portions to be taken
- ° the names of the owners and occupiers.

In order to begin construction of a section of a pipeline, the plan, profile and book of reference must have been filed with, and approved by, the National Energy Board, and copies must be deposited with the registrars of deeds in the counties or districts through which the pipeline is to pass.

DISCLOSURE:

The accounting records described above must be readily available for examination by representatives of the National Energy Board.

The manufacturing records must be submitted to the NEB on request.

With regard to the other records, it should be noted that the National Energy Board has full and exclusive jurisdiction to enquire into any matter where it appears to the Board that any person has failed to comply with the Act or Regulations.

The NEB is a court of record and has all the powers of a superior court of record with respect to the attendance, swearing in and examination of witnesses, the enforcement of its orders and the entry upon and inspection of property.

RETENTION PERIOD:

The accounting records must be kept while the pipeline is in service plus six years.

The engineering records must be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The field testing records must be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The construction cost records must be kept for a period of six years after being recorded in the company's plant in service accounts.

The instrument records must be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The record of malfunctions must be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The manufacturing records must be kept until one year after leave to abandon the operation of the pipeline has been granted by the Board.

The meter station charts must be kept for one year.

The operating records must be kept for three years.

The plan, profile and book of reference must be kept until one year after release of the easement.

The National Energy Board may, upon application by a pipeline company, authorize the destruction of any of the records described above before the expiration of the prescribed period.

Also, the records described above may be retained in the form of photographic or electrostatic copies.

PENALTY:

Breach of a regulation is an offence punishable on summary conviction.

In addition, the Board acting in its capacity as a court of record may order a person under its jurisdiction to do anything they may be required to do under the National Energy Board Act or Regulations or to refrain from doing anything which constitutes a breach of the Act or Regulations.

* * *

17. NATIONAL REVENUE (CUSTOMS)

REGULATIONS: Administrative Policy, End-Use Tariff Items.

STATUTE: Customs Tariff and Customs Act.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to every person importing goods under tariff items which provide a preferential rate of duty for goods used in a particular way or by a particular person.

RECORDS WHICH MUST BE KEPT:

In addition to the books and records required under s. 171 of the Customs Act, records must be maintained which substantiate that the goods were used as specified in the tariff item under which they were imported or that duty or additional duty was paid on the goods if used for other purposes or by other persons not specified in the tariff item.

DISCLOSURE:

Books and records must be available for inspection upon reasonable notification from a departmental officer in order that the use of the goods may be verified as complying with that specified in the applicable tariff item.

RETENTION PERIOD:

There is no limitation provided in either the Customs Tariff or Customs Act which limited the importer's responsibility to control the use of goods entered under end-use tariff items. However, regulations have been prepared pursuant to ss. 87 and 158 of the proposed Customs Act which will, after passage of the Act by Parliament, limit the importer's responsibility to control the goods for a period of five years from their date of release from Customs.

PENALTY:

If goods entered under the end-use provisions of the Customs Tariff are used in a manner other than specified in the tariff item, they become liable to and are charged with the duties or additional duties payable upon like goods on their importation and may be seized if these duties are not paid.

* * *

REGULATIONS: Customs Act, s. 171.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to every person importing goods for resale.

RECORDS WHICH MUST BE KEPT:

All records and books relating to the purchase, importation, cost, value, payment for and subsequent disposal of all imported goods, whether on consignment or sold to the importer prior to shipment, are to be retained and preserved in Canada.

DISCLOSURE:

In all cases, at all reasonable times these records and books must be available for inspection by officers of the Department of National Revenue and any other person authorized by the Minister.

These officers or other people may seize, take away and retain the books and records if they believe there has been a violation of the Customs Act.

RETENTION PERIOD:

Six years succeeding the importation of the goods.

PENALTY:

Every person who fails or neglects to keep adequate records and books as required, is liable on summary conviction to a penalty of not less than \$100 and not exceeding \$500.

* * *

REGULATIONS: Customs Bonded Warehouses Regulations, ss. 8.(2)(3), 13, 14.

STATUTE: Customs Act.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to all warehouse keepers in bonded warehouses.

Warehouse Keepers: the owners or lessees of bonded warehouses.

RECORDS WHICH MUST BE KEPT:

Detailed records must be kept of

- ° all goods on hand in the warehouse
- ° all movements of goods into and out of the warehouse.

DISCLOSURE:

Warehouse keepers have the duty to show that goods have been lawfully stored and removed from the warehouse and must produce documents to prove this.

RETENTION PERIOD:

A period commencing from the date of first entry and warehousing of goods and terminating five years from the date that the last goods on that entry are ex-warehoused.

PENALTY:

If the quantity of goods stored in the warehouse is less than the quantity recorded:

- ° no goods shall be removed from the warehouse until the customs duties and sales and excise taxes payable in respect of the goods have been paid to the extent of the deficiency.

Failure to comply with any part of these regulations may result in cancellation of the appointment of the warehouse. Warehouse keepers are entitled to an opportunity to be heard and to make representations before an appointment is cancelled.

* * *

REGULATIONS: Customs Sufferance Warehouses Regulations,
ss. 7.(f), 9.(1) (Memorandum D4-1-4).

STATUTE: Customs Act.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to all warehouse keepers of sufferance warehouses.

Warehouse Keepers: the owners or lessees of sufferance warehouses and include bonded carriers to whom space in sufferance warehouses is leased.

RECORDS WHICH MUST BE KEPT:

Detailed records must be kept of

- ° all goods on hand in the warehouse
- ° all movements of goods into and out of the warehouse.

DISCLOSURE:

Warehouse keepers have the duty to show that the goods have been carefully stored and removed from the warehouse and must produce documents to prove this.

RETENTION PERIOD:

The record of goods warehoused, including cargo control documents, must be retained for a period of three years from the date of removal of the goods.

PENALTY:

The appointment of the warehouse may be cancelled if

- ° the warehouse keeper fails to comply with any provision of these regulations or any law relating to Customs
- ° the ownership or control of the warehouse is changed
- ° any major alterations are made to its structure without prior permission of the Deputy Minister.

* * *

REGULATIONS: Denatured Alcohol Regulations, ss. 2, 8.

STATUTE: Excise Act, ss. 145, 249.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to distillers who manufacture denatured alcohol.

Denatured Alcohol: alcohol in suitable admixture with such denaturants as to render it, in the judgment of the Minister of National Revenue, Customs and Excise, non-potable and to prevent recovery of the ethyl alcohol.

Specially Denatured Alcohol: alcohol in suitable admixture with such special denaturants as have been approved by the Minister of National Revenue, Customs and Excise.

RECORDS WHICH MUST BE KEPT:

In all cases, meters, measuring devices and procedures used to determine the quantity or weight of any spirits must be approved by the Department of National Revenue, Customs and Excise.

Daily records must be kept that show:

- ° the production and disposal of the grades of specially denatured and denatured alcohol
- ° the inventory maintained of the grades of specially denatured and denatured alcohol
- ° the denaturants and special denaturants used in the manufacture of denatured and specially denatured alcohol.

DISCLOSURE:

See the disclosure provisions on page 331.

RETENTION PERIOD:

See the retention period on page 331.

PENALTY:

Failure to comply with these requirements (after notice of one month) is cause for cancellation of the distiller's licence.

* * *

REGULATIONS: Departmental Brewery Regulations, ss. 2, 4.

STATUTE: Excise Act, ss. 176, 179.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to anyone carrying on business as a brewer. The requirements applying to everyone who carries on a business subject to excise, as described on page 331, must also be observed.

RECORDS WHICH MUST BE KEPT:

Records must be kept containing the following information

- ° the quantities of raw materials and packaging materials used, brought into or removed from the brewery
- ° the quantity of each type of beer fermented, transferred to storage or otherwise disposed of
- ° the quantity of any material added to beer after fermentation
- ° the quantity of each type of beer transferred to a tank from which it is to be packaged
- ° the quantity of each type of beer packaged
- ° the details of disposition of the packaged beer
- ° where beer has been exported from Canada, documentary evidence of the export.

DISCLOSURE:

At the request of the collector, everyone who carries on business as a brewer must give the collector an account in writing of the contents of these records.

RETENTION PERIOD:

Books and records must be kept for six years from the end of the calendar year in respect of which they are kept.

PENALTY:

Every brewer who fails to keep these records is liable to a fine of not less than \$1 000 and not more than \$5 000. If duty is owed, double the amount of duty payable may also have to be paid.

* * *

REGULATIONS: Distillery Departmental Regulations, ss. 2, 5, 6, 7

STATUTE: Excise Act, ss. 145.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to anyone carrying on business as a distiller. The requirements applying to everyone who carries on a business subject to excise, as described on page 331, must also be observed.

RECORDS WHICH MUST BE KEPT:

Records must be kept containing the following information

- ° the quantities of raw materials brought into or removed from the distillery
- ° the quantities of spirits charged to distillery stock
- ° where the strength of any spirits is likely to be changed by any material in the spirits, a sample of the spirits must be distilled with a test still prior to ascertaining the strength, the results of which must be recorded for each package of spirits warehoused by the distillery
- ° the quantities of spirits taken for treatment or ex-warehoused
- ° the quantities of spirits transferred from one processing operation to another within the distillery
- ° the quantities of spirits bottled from each transfer of spirits to the bottling room
- ° the quantities of age strip stamps received, used, removed or destroyed.

When a quantity of spirits is to be transferred to barrels which will be dumped when ex-warehoused, the distiller need only ascertain the quantity to be transferred and the number of barrels to which it is transferred.

Distillers must, subject to the above, ascertain the quantity of spirits contained in every package that is to be warehoused.

DISCLOSURE:

See the disclosure provisions on page 331.

RETENTION PERIOD:

See the retention period on page 331.

PENALTY:

Failure to comply with these requirements (after notice of one month) is cause for cancellation of the permit.

STATUTE: Excise Tax Act, ss. 2, 57.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to everyone who must pay or collect taxes or affix or cancel stamps under the Excise Tax Act.

RECORDS WHICH MUST BE KEPT:

Records and books of account must be maintained in English or French at the place of business in Canada in such form and contain such information as will enable

- ° the amount of taxes or other sums that should be paid, collected, deducted or refunded to be calculated
- ° the amount of stamps that should be affixed or cancelled to be determined.

Permission to store books and records elsewhere may be granted to licensees whose accounting systems are centralized outside Canada and those foreign air carriers who are required to collect and remit the Air Transportation Tax.

DISCLOSURE:

Persons required to keep books and records shall, at all reasonable times, make their records and books of account available for inspection by officers of the Department of National Revenue and any other person authorized by the Minister.

These officers or other people may seize, take away and retain the books of account, records, accounts and vouchers if they believe there has been a violation of the Excise Tax Act.

RETENTION PERIOD:

Every record or book of account and all accounts and vouchers necessary to verify these records must be retained until expiration of six years from the end of the calendar year in respect of which those records and books of account are kept. Records older than the six years may be disposed of without obtaining prior approval. Books and records may be destroyed at an earlier time than outlined above, if written permission for their disposal is given by the Minister.

PENALTY:

Anyone who prevents inspection by the authorized officers is guilty of an offence. Punishment is a fine of \$200 to \$2 000 inclusive, and/or a maximum imprisonment of up to six months.

The Minister may prescribe the form in which these records must be kept. Failure to keep records in the prescribed form is an offence. The punishment is a fine between \$25 and \$1 000 inclusive. Failure to pay the fine can result in imprisonment for two months to twelve months, inclusive.

Failure to keep records and books of account allows the Minister to assess the taxes or sums that had to be paid, or the amount of stamps that had to be affixed or cancelled. The sums, taxes and amounts will be deemed to be due and payable.

Everyone who destroys, alters or mutilates records or books of account, or who makes, assents or acquiesces in the making of false or deceptive entries is guilty of an offence. The penalty is:

- ° an amount that is not less than double the amount of taxes or sums due or stamps that should have been affixed or cancelled plus \$100 and not more than double the amount of taxes or sums due to stamps that should have been affixed or cancelled plus \$1 000.

In default of payment, the punishment is imprisonment for three months to 12 months, inclusive.

* * *

STATUTE: Excise Act, ss. 31, 33, 34, 35, 92, 96, 97.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to every person who carries on a business subject to excise.

RECORDS WHICH MUST BE KEPT:

Stock books and other books containing all information required by regulations under the Excise Act must be kept.

These books must be kept within the licensed premises in which the business is carried on.

These books must be kept in the manner prescribed by departmental regulations.

No erasure may be made in these books. An erasure includes removal of pages, part of a page, or obliteration of words or figures. The only acceptable way of erasing is to put a line through the words or figures in such a way that they can still be read.

All entries concerning quantities of grain must be stated in grams or kilograms.

All entries concerning quantities of fluids must be stated in terms of millilitres or litres.

DISCLOSURE:

During ordinary business hours, and at the request of a collector or any inspector, the person carrying on the business must

- ° produce for inspection and allow copies to be made of and extracts to be taken from all books, papers, accounts, statements, returns and partnership accounts.

Inspectors may enter memoranda, statements and accounts of quantity in the books, papers and accounts. Entries must be initialed by the person making them.

Even private books, memoranda, papers and accounts may be examined and copies made or have extracts taken from them.

RETENTION PERIOD:

Books and records must be kept for six years from the end of the calendar year in respect of which they are kept.

PENALTY:

Every person who refuses to admit a collector, other officer or his or her assistants to the premises is liable

- ° for a first offence, to a fine between \$200 and \$500
- ° for subsequent offences, to a fine of \$500
- ° for any offence, to a further penalty of \$100 for each day on which the offence was committed.

Every person who fails or neglects (or allows any person acting for him/her or in his/her employ to fail or neglect) to

- ° keep these records and books as required
- ° make true and correct entries as required

or who

- ° defaces or erases any entry
- ° causes or permits any entry to be defaced or erased
- ° neglects or refuses to prepare and deliver any inventory or make any return or statement, or to give any information
- ° neglects or refuses to produce any book, account, statement or return, private books or accounts which are demanded for the inspection of duly authorized officer (during ordinary business hours)

is guilty of an indictable offence and liable:

- ° for a first offence, to a fine between \$50 to \$300
- ° for subsequent offences, to a fine of \$500 together with a further penalty equal to double the amount of licence fees, duty or other taxes payable under the Act.

If articles are seized because the Act has been violated, the inspectors may take possession of and detain any books, papers or accounts relating to the item seized.

If inadequate entries have been made, the goods or commodities for which the entries have been made or should have been made may be seized.

* * *

REGULATIONS: Excise Warehousing Regulations, ss. 2, 10.

STATUTE: Excise Act.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to excise bonding warehouses. The requirements applying to everyone who carries on a business subject to excise, as described on page 342, must also be observed.

RECORDS WHICH MUST BE KEPT:

Records must be kept of

- ° the deposit of any goods in and
- ° the removal of any goods from

the warehouse.

DISCLOSURE:

See the disclosure provisions on page 331.

RETENTION PERIOD:

See the retention period on page 331.

PENALTY:

See the penalty provisions described on page 331.

* * *

REGULATIONS: Gasoline Excise Tax Regulations, ss. 2, 6, 7.

STATUTE: Excise Act, ss. 57.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to any manufacturer, producer, wholesaler, jobber or other dealer of gasoline who

- ° sells gasoline in bulk to a person holding a permit under s.7 of the Gasoline Excise Tax Regulations
- ° charges a price that does not include the excise tax paid
- ° requests a refund for the excise tax paid by him/her.

RECORDS WHICH MUST BE KEPT:

Suitable records must be kept to substantiate all sales made to permit holders that do not include the excise tax paid.

DISCLOSURE:

Not specified.

RETENTION PERIOD:

Records and books of account must be kept for six years from the year-end to which they apply or until written permission is obtained from the Minister to destroy the records.

PENALTY:

Where a person fails to keep such records or books of account as required, he is guilty of an offence and liable on summary conviction to a penalty of not more than \$1 000 and not less than \$25 and in default of payment of the said penalty to a term of imprisonment of not less than two months and not more than 12 months.

FURTHER INFORMATION:

The Department of National Revenue has published a booklet titled Federal Excise Gasoline Tax Refund Information which is available at all regional offices.

* * *

REGULATIONS: Manufacturers in Bond Departmental Regulations, s. 6.

STATUTE: Excise Act.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to manufacturers bonded under the Excise Act. The requirements applying to everyone who carries on a business subject to excise as described on page 331, must also be observed.

RECORDS WHICH MUST BE KEPT:

Records must be kept containing

- ° the quantities of materials received, taken for use or removed from the premises
- ° the quantities of products manufactured
- ° the quantities of manufactured products disposed of and the name of the consignee.

DISCLOSURE:

See the disclosure provisions on page 331.

RETENTION PERIOD:

See the retention period on page 331.

PENALTY:

See the penalty provisions described on page 332.

* * *

REGULATIONS: Pharmacists Regulations, ss. 2, 3.

STATUTE: Excise Act.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to pharmacists licensed under the Excise Act. The requirements applying to everyone who carries on a business subject to excise, as described on page 331, must also be observed.

RECORDS WHICH MUST BE KEPT:

Records must be kept containing

- ° particulars of each lot of spirits received by pharmacists from a distiller or a distiller's bonding warehouse or from a provincial Liquor Control Board or commission, including
 - the date of receipt
 - the name and address of the supplier
 - the strength of the spirits received
 - the quantity of the spirits received
- ° particulars of each operation in which the spirits are used, including
 - the date used
 - the number of the prescription dispensed or the name of the pharmaceutical preparation made
 - the quantity of spirits used.

DISCLOSURE:

See the disclosure provisions on page 331.

RETENTION PERIOD:

See the retention period provisions on page 331.

PENALTY:

See the penalty provisions described on pages 331.

* * *

REGULATIONS: Remission Orders Granted Subject to Conditions.

STATUTE: Financial Administration Act, s. 17.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to all persons receiving remission of duty on goods imported by them where there is a condition or conditions which must be met after the importation of the goods.

RECORDS WHICH MUST BE KEPT:

In addition to the books and records required under s. 171 of the Customs Act, records must be maintained which substantiate that the conditions set out in the remission order have been met.

DISCLOSURE:

Books and records must be available for inspection upon reasonable notification from a departmental officer in order that a verification of compliance with the conditions of the order may be made.

RETENTION PERIOD:

Six years succeeding the importation of the goods.

PENALTY:

Every person who imports goods under a conditional remission is subject to repay all duties and/or taxes remitted on any goods where the condition is not performed.

* * *

REGULATIONS: Tobacco Departmental Regulations, ss. 2, 14, 15, 16, 17, 18.

STATUTE: Excise Act, s. 2.

DEPARTMENT: National Revenue (Customs and Excise).

APPLICATION:

These requirements apply to cigar or tobacco manufacturers. The requirements applying to everyone who carries on a business subject to excise, as described on page 331, must also be observed.

RECORDS WHICH MUST BE KEPT:

Records must be kept showing

- ° the quantities of raw materials brought into, destroyed in or removed from the manufactory
- ° the quantities of tobacco taken for use in the factory
- ° the quantities of tobacco products made or packed by the manufacturer (tobacco products are defined as manufactured tobacco or cigars and include Canada twist)
- ° the quantities of tobacco products entered for duty ex-factory, warehoused or ex-warehoused for consumption
- ° the quantities of tobacco products received, shipped duty paid or removed in bond
- ° the quantities of duty paid or in-bond tobacco products reworked
- ° the quantities of stamps and packaging materials received.

Accounts must contain the following information

- ° quantities of Canadian raw leaf tobacco received, removed or entered for consumption
- ° quantities of Canadian raw leaf tobacco stemmed or reconstituted
- ° quantities of stems and ware disposed of.

For raw materials and tobacco products quantities may be stated in any manner used uniformly throughout the factory except the actual weight must be used to determine the excise duty payable.

For Canadian raw leaf tobacco, quantities must be stated in terms of actual mass. Tobacco packers may make an adjustment in their records for the difference in weight between that at stock taking and what was recorded if that difference is due to handling or treating the raw leaf tobacco.

DISCLOSURE:

At the request of a collector, everyone who carries on business as a cigar or tobacco manufacturer must give the collector an account in writing of the contents of these records.

RETENTION PERIOD:

See the retention period on page 331.

PENALTY:

See the penalty provisions described on page 331.

* * *

18. REVENUE CANADA (TAXATION)

REGULATIONS: Canada Pension Plan Regulations, ss. 15 to 34.

STATUTE: Canada Pension Plan, ss. 25, 26.

DEPARTMENT: National Revenue (Taxation).

APPLICATION:

These requirements apply to all employers who pay wages to employees engaged in pensionable employment. Determining what constitutes pensionable employment is a matter of some complexity.

It should be noted that this is intended as a general guide to the provisions regarding the application of the Canada Pension Plan. Recourse should be had to the statute itself or expert advice for a determination in any particular case.

Coverage: Employers must deduct the required Canada Pension Plan contribution from the remuneration of every employee:

- ° who is 18 years of age and has not reached 70 years of age
- ° who is employed in pensionable employment during the year
- ° who is not receiving a Canada Pension Plan retirement or disability pension, or other provincial plan pension benefits.

Every employer is also required to make a contribution on behalf of employees equal to the contributions deducted from them.

The employee's contribution is deducted by the employer from salary, wages or other remuneration paid to the employee. Other remuneration includes commissions, vacation or holiday pay, bonuses, director's fees, gratuities, the value of board and lodging and any other taxable benefits described in the Income Tax Act as amounts to be included as income from office or employment.

Some types of employment are excepted and some payments are exempt from Canada Pension Plan contributions under the Act or Regulations. The following list reflects most types of payments or benefits not subject to contributions, either because the employment is excepted or the payment exempt.

Employee payments not subject to Canada Pension Plan Contributions: Most of the types of payments or benefits not subject to Canada Pension Plan contributions are listed below. For any doubt in the specific case, contact the District Taxation Office

- ° pension payments, lump sum payments out of a pension fund, death benefits, amounts allocated under a profit-sharing plan or paid under a deferred profit-sharing plan, supplementary unemployment benefits, retiring allowances or severance payments received upon or after retirement from an office or employment in recognition of long service or in respect of loss of office or employment

- payments to a person under 18 years of age or over 70 years of age the effective date for commencing or discontinuing contributions is the beginning of the calendar month following the calendar month in which the employee reaches to age of 18 or 70
- payments to a person to whom a retirement pension or a disability pension is payable under either the Canada Pension Plan or the Quebec Pension Plan
- payments made after the death of the employee other than monies earned and owing before the date of death
- payments arising from employment in agriculture or an agricultural enterprise, horticulture, fishing, hunting, trapping, forestry, logging or lumbering by an employer who
 - pays the employee in less than \$250 in cash remuneration in a year
 - employs the employee, on terms providing for payment of cash remuneration, for a period of less than 25 working days in a year
- payments arising from employment of a casual nature other than for the purpose of the employer's trade or business
- payments arising from employment as a teacher on exchange from a foreign country, if the exchange has been arranged through the Canadian Education Association
- payments arising from employment of a wife by the husband or vice versa unless the remuneration paid may be deducted under the Income Tax Act in computing the income of the payer
- payments arising from employment of a member of a religious order who has taken a vow of perpetual poverty and whose remuneration is paid either directly or by the member to the order.
- payments arising from employment for which no cash remuneration is paid, where the employee is the child of, or is maintained by, the employer
- payments arising from employment abating a disaster or in a rescue operation if the employee is not regularly employed by the employer
- payments arising from employment except as an entertainer, at a circus, fair, parade, carnival, exposition, exhibition, or other similar activity, if the employee
 - is not regularly employed by that employer
 - is employed by that employer for less than seven days in the year.
- payments made in a year during which no employer-employee relationship existed, as ruled by the Department of National Revenue, Taxation payments made to an employee in one year for services performed in any previous year are subject to contributions at the rate in force in the year the remuneration was paid, whether or not the remuneration was earned in that year
- payments made to census takers and election workers by a governmental body if the person is not a regular employee of the employer who so employs the worker and is employed for less than 25 days in such employment
- Payments made to non-resident directors

- ° Workmen's Compensation Board entitlements disbursed through the medium of an employer are not regarded as pensionable earnings. Any "top-up" portion of remuneration paid out of an employer's funds would qualify as pensionable earnings, and contributions would be required on that portion only.

Placement or Employment Agencies: In some cases when a person is placed by a placement or employment agency for services or employment with a client of the agency, the conditions under which the services are performed and remuneration paid are analogous to, or constitute, a contract of service. When this is so, the service or employment is included in pensionable employment. Whoever pays the remuneration to the person performing the service, either the client or the agency is deemed to be the employer for purposes of maintaining records, filing returns and paying contributions.

However, individuals placed in employment by placement agencies who can be described as "professional" (i.e. engineers, doctors, draftsmen, surveyors, etc.) are considered independent contractors for the purpose of the Canada Pension Plan legislation and no contribution should be withheld by the agencies in respect of such placements. All amounts paid to these "specialists" must be reported on form T4A Supplementary in box (H) "Other Income".

There are special reporting requirements for these individuals. Refer to the instructions contained in the Employer's and Trustee's Guide under the heading "Completion of T4 Supplementary."

Coverage Partly Outside Canada in Transportation: Special rules apply to employment on ships, trains, trucks and aircraft. Information may be obtained at the District Taxation Office.

Coverage Outside Canada and Coverage by a Foreign Employer: Employment outside Canada by a Canadian employer is pensionable. Contributions are required if the employee ordinarily reports for work to the employer's establishment in Canada or if the employee is a Canadian resident and is paid from the employer's establishment in Canada. If these factors are not present, remuneration from employment outside Canada is not subject to Canada Pension Plan deductions.

Under certain conditions at the option of the employer, coverage may be extended to provide for contributions related to employment outside Canada. Coverage may also be extended in the case of employment in Canada by a foreign employer who does not have an establishment in Canada. This extension, subject to certain conditions, is again at the option of the employer.

Application forms and additional information on extended coverage are available at the District Taxation Office.

International Agreements: Following the ratification by Canada and other countries (namely France, Greece, Italy, Jamaica, Portugal and U.S.A.) of Reciprocal Agreements on Social Security, coverage in respect of a particular employment either in Canada or in those other countries under either the Canada Pension Plan or the equivalent foreign legislation will be restricted to one or other of the two legislations. The Agreements will determine under which legislation coverage will be applied and will eliminate duplicate coverage. Complete details are available from the District Taxation Office or in the pamphlet related to the particular agreement available from the Department of National Health and Welfare or the Information Circular 84-6 published by Revenue Canada Taxation which deals specifically with the Canada-U.S.A. agreement.

RECORDS WHICH MUST BE KEPT:

Every person paying remuneration to employees employed by him/her in pensionable employment must keep records and books of account. These must be of sufficient detail to allow any contributions payable or any contributions or other amounts that should have been paid or deducted to be determined.

DISCLOSURE:

Any person authorized by the Minister may, at any reasonable time, examine the books, records and other documents required to be maintained. During the course of his/her examination, the examiner may require the employer to supply additional information and, if it appears that an offence has taken place, may seize any books, records or other documents and retain them until their production in any court proceeding is required.

RETENTION PERIOD:

Every record or book of account and all supporting accounts and vouchers must be retained until the expiration of six years from the end of the year in respect of which those records and books of account are kept or until written permission for their prior destruction is obtained from the Minister of National Revenue.

PENALTY:

If it is discovered that the records being maintained by a particular employer are inadequate, the Minister may request an agreement that the books and records be maintained as required.

Continued failure to maintain adequate records is punishable on summary conviction, by a fine of not less than \$25 and not more than \$5 000. The employer may also be required to pay an amount not exceeding double the amount which should have been contributed.

Any subsequent failure to maintain adequate records is punishable, on summary conviction, by a fine of not less than \$25 and not more than \$5 000 and imprisonment for a term not exceeding six months.

* * *

REGULATIONS: Canada Pension Plan Regulations, s. 34.

STATUTE: Canada Pension Plan, ss. 25, 26.

DEPARTMENT: National Revenue (Taxation).

APPLICATION:

Where an individual is placed in pensionable employment (for a description for what constitutes pensionable employment, see pages 340 to 343) by an employment agency and is remunerated by the agency, the agency is deemed to be the employer for the purposes of the Canada Pension Plan. These requirements apply to employers.

DISCLOSURE:

The agency must therefore keep records and books of account in sufficient detail to allow any contributions payable or any contributions or other amounts that should have been deducted to be determined.

RETENTION PERIOD:

Every record or book of account and all supporting accounts and vouchers must be retained until the expiration of six years from the end of the year in respect of which those records and books of account are kept or until written permission for their early destruction is obtained from the Minister of National Revenue.

PENALTY:

Continued failure to maintain adequate records after a warning from the Minister of National Revenue that the records are inadequate) is punishable, on summary conviction, by a fine of not less than \$25 and not more than \$5 000. The employer may also be required to pay an amount not exceeding double the amount which should have been contributed.

Subsequent failure to maintain adequate records is punishable by a fine of between \$25 and \$5 000 and six months' imprisonment.

* * *

REGULATIONS: Income Tax Regulations, R. 5800.

STATUTE: Income Tax Act, ss. 230, 230.1, 231, 238.

DEPARTMENT: National Revenue (Taxation).

APPLICATION:

These requirements apply to:

- ° every person carrying on business and every person required by or pursuant to the Income Tax Act to pay or collect taxes
- ° registered charities and registered Canadian amateur athletic associations
- ° registered agents of registered political parties and official agent of each candidate at an election of a member or members to serve in the House of Commons
- ° foreign affiliates of taxpayers
- ° every person who administered an indexed security investment plan.

RECORDS WHICH MUST BE KEPT:

Business: Every person carrying on business must keep records and books of account in such form and containing such information as will allow the taxes payable or the taxes and other amounts that should have been deducted to be determined.

These records must include an annual inventory which should contain sufficient information to allow valuation for tax purposes (a businessman may choose the manner in which his inventory is valued; either at the cost to him/her or fair market value).

The records should be supplemented by supporting documents such as

- ° sales and purchase invoices
- ° contracts
- ° bank statements
- ° cancelled cheques
- ° payroll records.

In the case of a person carrying on business as a lawyer, the records must include all accounting records and all supporting vouchers and cheques.

The records and books of account referred to above must be kept at the person's place of business or residence in Canada or at such other place as may be designated by the Minister.

Registered Charities and Registered Canadian Athletic Associations: Every registered charity and registered Canadian amateur athletic association must keep adequate records and books of account, which must include duplicates of each receipt issued for donations received. These records must be kept at an address in Canada registered with, or designated by, the Minister.

Political Contributions: Every registered agent of a registered political party and the official agent of each candidate must keep records and books of account. These must be of sufficient detail to allow the verification of expenditures and contributions. In addition, duplicates of all receipts (for contributions) issued must be retained.

These records may be kept:

- ° in case of a registered agent, at his/her address recorded in the registry maintained by the Chief Electoral Officer
- ° in the case of an official agent, at an address in Canada recorded with or designated by the Minister.

Taxpayers with Foreign Affiliates: The requirements vary according to whether the taxpayer is an individual or a corporation and whether the foreign affiliate is a controlled foreign affiliate or any other foreign affiliate:

- ° if the Canadian taxpayer is an individual or a trust, he/she will need only to maintain those records necessary to support his/her computation of Foreign Accrual Property Income.
 - ° where the foreign affiliate is a controlled foreign affiliate adequate books, records and supporting documents should be available in Canada, on request, to verify information contained in the taxpayer's returns
 - ° for any other foreign affiliate corporations
- if the taxpayer has a substantial interest in the affiliate and is able to make arrangements to obtain the required information, then the Minister would expect the same information to be available as there would be for a controlled foreign affiliate
- where such information is not readily available, and the corporation has made reasonable efforts to obtain it, the Minister may, depending on the circumstances, accept less
- the corporation may compute the various amounts defined in Part LIX of the Income Tax Regulations by using alternate documentation if the Minister is satisfied that a reasonable approximation of such amounts can be obtained.

Administrator of an Indexed Security Investment Plan: Every person who administers an indexed security investment plan under which a taxpayer is a participant shall keep records and books of account in such form and containing such information as will enable the Minister to verify the amount of any taxable capital gain or allowable capital loss of the taxpayer from the plan.

The records and books of account referred to above must be kept at the person's place of business in Canada or at such other place as may be designated by the Minister.

DISCLOSURE:

Any person authorized by the Minister of National Revenue may enter into any premises or place where

- ° any business is carried on
- ° any property is kept
- ° anything is done in connection with any business
- ° any books or records are or should be kept

and audit or examine the books, records, documents vouchers and accounts required to be maintained by the Income Tax Act.

RETENTION PERIOD:

Books and records other than those which have a prescribed retention period must be retained for a minimum of six years from the end of the last taxation year to which they relate. The taxation year is the fiscal period for corporations and the calendar year for all others.

For corporations prescribed records such as

- ° the minute book
- ° the share register
- ° general and private ledger
- ° special contracts and agreements

must be kept until the end of the second year after the date the corporation is dissolved. All other records and books of a dissolved corporation may be destroyed at the end of the second year after the date the corporation is dissolved.

For non-incorporated businesses permanent records such as

- ° the general ledger
- ° special contracts or agreements

must be kept until the day that is six years after the last day of the taxation year of the person in which the business ceased.

For registered charities and registered Canadian amateur athletic association prescribed records such as

- ° minute books
- ° documents and bylaws
- ° records of donations subject to direction

must be kept until the day that is two years after its registration was revoked.

Duplicates of donation receipts must be kept for two years from the end of the calendar year in which the donations were received.

For political contributions Records pertaining to political contributions should be retained for two years from the end of the calendar year to which they relate.

Exceptions to the above are

- ° books and records of deceased taxpayers or a trust, which may be destroyed upon receipt of a clearance certificate issued by the department
- ° books and records for which written permission is obtained for their earlier destruction.
- ° every book and record necessary for dealing with a notice of objection or appeal, which must be retained until the notice of objection or appeal is disposed of and the time for filing any further appeal has expired.

The Minister may demand that specific records be kept by a taxpayer for such additional time as may be required by the Minister.

Where accounts and records are maintained in an electronic data processing system, the system must include a method of producing visible and legible records which will provide adequate information to verify taxable income.

National Revenue, Taxation, will grant permission on a continuing basis to destroy books of original entry and source documents which have been microfilmed, provided written assurance has been given that the following conditions will be met:

- ° A log must be kept showing
 - the date of microfilming
 - the signature of the persons authorizing and performing the microfilming
 - a description of the records microfilmed
- ° An index must be maintained which will permit the immediate location of any particular records
- ° the microfilmed records must be of commercial quality and exhibit a high degree of legibility
- ° a system of quality control and maintenance must be instituted to ensure continuing compliance with the preceding
- ° equipment must be available on reasonable notice to view, or where practicable, to reproduce hard copy of the microfilm.

In the case of a controlled foreign affiliate of a Canadian corporate taxpayer, the requirements are similar to those outlined above.

In the case of other foreign affiliate, where the Canadian corporate taxpayer is unable to obtain complete information, only the information and records concerning the foreign affiliate that are maintained by the Canadian taxpayer are subject to the guidelines mentioned above.

Where the Canadian taxpayer is an individual, the general guidelines are applicable only to the records which are maintained to substantiate their computation of foreign property income.

PENALTY:

If it is discovered that the books and records being maintained by a particular business, etc., are inadequate, the Minister may request a written agreement that the books and records be maintained as required.

Continued failure to maintain adequate records is punishable on summary conviction by a fine ranging from \$200 to \$10 000, or both a fine and imprisonment for a term not exceeding six months.

* * *

STATUTE: Petroleum and Gas Revenue Tax Act.

DEPARTMENT: National Revenue (Taxation).

APPLICATION:

These requirements apply to all persons receiving or paying amounts taxable under the Act.

The Act has been in effect since January 1, 1981, and is slated to be phased out by January 1, 1989.

RECORD WHICH MUST BE KEPT

Every person or business must keep records and books of account in such form and containing such information as will allow determination of tax payable or tax refundable.

DISCLOSURE:

Any person authorized by the Minister of National Revenue may enter into any premises or place where

- ° any business is carried on
- ° any property is kept
- ° anything is done in connection with any business
- ° any books or records are or should be kept

and audit or examine the books, records, documents vouchers and accounts required to be maintained by the Income Tax Act.

RETENTION PERIOD:

Books and records other than those which have a prescribed retention period must be retained for a minimum of six years from the end of the last taxation year to which they relate. The taxation year is the fiscal period for corporations and the calendar year for all others.

For corporations prescribed records such as

- ° the minute book
- ° the share register
- ° general and private ledger
- ° special contracts and agreements

must be kept until the end of the second year after the date the corporation is dissolved. All other records and books of a dissolved corporation may be destroyed at the end of the second year after the date the corporation is dissolved.

For non-incorporated businesses permanent records such as

- ° the general ledger
- ° special contracts or agreements

must be kept until the day that is six years after the last day of the taxation year of the person in which the business ceased.

For registered charities and registered Canadian amateur athletic associations, prescribed records such as

- ° minute books
- ° documents and bylaws
- ° records of donations subject to direction

must be kept until the day that is two years after its registration was revoked. Duplicates of donation receipts must be kept for two years from the end of the calendar year in which the donations were received.

For political contributions Records pertaining to political contributions should be retained for two years from the end of the calendar year to which they relate.

Exceptions to the above are:

- ° books and records of deceased taxpayers or a trust, which may be destroyed upon receipt of a clearance certificate issued by the department;
- ° books and records for which written permission is obtained for their earlier destruction.
- ° every book and records necessary for dealing with a notice of objection or appeal, which must be retained until the notice of objection or appeal is disposed of and the time for filing any further appeal has expired.

The Minister may demand that specific records be kept by a taxpayer for such additional time as may be required by the Minister.

Where accounts and records are maintained in an electronic data processing system, the system must include a method of producing visible and legible records which will provide adequate information to verify taxable income.

National Revenue, Taxation, will grant permission on a continuing basis to destroy books of original entry and source documents which have been microfilmed, provided written assurance has been given that the following conditions will be met:

- ° A log must be kept showing
 - the date of microfilming
 - the signature of the persons authorizing and performing the microfilming
 - a description of the records microfilmed

- an index must be maintained which will permit the immediate location of any particular records
- the microfilmed records must be of commercial quality and exhibit a high degree of legibility
- a system of quality control and maintenance must be instituted to ensure continuing compliance with the preceding
- equipment must be available on reasonable notice to view, or where practicable, to reproduce hard copy of the microfilm.

In the case of a controlled foreign affiliate of a Canadian corporate taxpayer, the requirements are similar to those outlined above.

In the case of other foreign affiliate, where the Canadian corporate taxpayer is unable to obtain complete information, only the information and records concerning the foreign affiliate that are maintained by the Canadian taxpayer are subject to the guidelines mentioned above.

Where the Canadian taxpayer is an individual the general guidelines are applicable only to the records which are maintained to substantiate their computation of foreign property income.

PENALTY:

If it is discovered that the books and records being maintained by a particular business, etc., are inadequate, the Minister may request a written agreement that the books and records be maintained as required.

Continued failure to maintain adequate records is punishable on summary conviction by a fine ranging from \$200 to \$10 000, or both a fine and imprisonment for a term not exceeding six months.

* * *

REGULATIONS: Unemployment Insurance (Collection of Premiums) Regulations,
ss. 2, 24.

Unemployment Insurance Regulations, ss. 11, 12, 13, 14, 15, 16,
37, 74, 76, 77, 80, 81, 84.

STATUTE: Unemployment Insurance Act, ss. 2, 3, 4, 72, 88.(2).

DEPARTMENT: National Revenue (Taxation).

APPLICATION:

The requirements described below apply to all employers who pay wages to persons engaged in insurable employment. The provisions dealing with the definition of insurable employment are complex and are therefore explained below:

Coverage: Employee and employer premiums are payable if the worker is employed in insurable employment. Generally speaking, insurable employment is employment in Canada under a contract of service, express or implied, and, in certain circumstances, employment outside Canada. As with Canada Pension Plan contributions, a ruling on doubtful cases may be obtained at the District Taxation Office, using form CPT1 and related questionnaires.

Under certain circumstances the employment of barbers, hairdressers, taxi drivers, drivers or other passenger-carrying vehicles, and fishermen is included in insurable employment by regulations, even though they may not be employed under a contract of service.

Insurable Employment: All employment in Canada and certain employment outside Canada, under a contract of service, is insurable employment and subject to employee and employer premiums. However, some types of employment are excepted and some payments exempt from premiums under the Act or Regulations. The following list reflects most types of payments or benefits not subject to premiums. Further information may be obtained from the District Taxation Office.

Excepted Employment: The following types of employment are excepted by legislation and are therefore not insurable and the earnings therefrom are not subject to premiums:

- ° employment of a person 65 years of age or over the effective date for discontinuing coverage is the beginning of the month following the calendar month in which the insured person reaches the age of 65
- ° employment of a person whose cash earnings in any week are less than 20% of the maximum weekly insurable earnings and who is employed for less than 15 hours
- ° employment of a casual nature, other than for the purpose of the employer's trade or business

- employment of a person by his/her spouse if an employee is married to a partner in the business, the employment is not excepted and the total earnings, subject to the minimum and maximum limits for the pay period, are insurable
- employment by a corporation of a person where more than 40% of the issued voting shares are controlled by that person or the spouse individually or together
- employment where the employee is a dependent of the employer
- employment that constitutes an exchange of work or services
- employment in agriculture, an agricultural enterprise or horticulture, effective July 31, 1983, of less than a minimum of seven working days with the same employer during the year in which such employment occurs, employment for seven days or more is insurable from the first day (unless cash earnings are less than 20% of maximum weekly insurable earnings and the period of employment is less than 15 hours)
- employment of a person in abating a disaster or in a rescue operation if that person is not regularly employed by that employer
- employment, other than as an entertainer, at a circus, fair, parade, carnival, exposition, exhibition or other similar activity, if the person is not in the regular employment of that employer and is employed less than seven days in the year; employment for seven days or more will be insurable from the first day (unless cash earnings are less than 20% of maximum weekly insurable earnings and the period of employment is less than 15 days)
- employment as a census taker or election worker for a government body if the person is not a regular employee and is employed for less than 25 days in such employment; employment for 25 days or more will be insurable from the first day (unless cash earnings are less than 20% of maximum weekly insurable earnings)
- employment as a teacher on exchange from a foreign country, if the teacher is not paid by a Canadian employer
- employment of a member of a religious order who has taken a vow of perpetual poverty and whose remuneration is paid either directly or by the member to that order.
- employment where no cash remuneration is paid.
- employment if premiums are required to be paid under the United States Unemployment Insurance Law or the United States Railroad Unemployment Insurance Act
- employment in Canada of a non-resident person if premiums are payable under the unemployment insurance laws of any foreign country with respect to the employment in Canada
- employment by a foreign government or an international organization unless that government or international organization has consented to cover its employees, and the Canada Employment and Immigration Commission has concurred
- employment of a claimant on a job creation project approved by the Canada Employment and Immigration Commission.

Insurable Employment Outside or Partly Outside Canada: Employment outside Canada or partly outside Canada under a contract or service will be insurable employment if

- the employer is resident in Canada, or has a place of business in Canada
- the insured person normally resides in Canada
- the employment is not insurable in the country where employed
- the employment is not excepted.

Information concerning employment outside Canada or partly outside Canada on ships is available from the District Taxation Office.

Earnings To Be Included in the Calculation of Insurable Earnings: The earnings of a person from insurable employment is the amount of his/her remuneration paid by the employer, whether in cash or partly in cash and partly in kind.

Earnings Not To Be Used in the Calculation of Insurable Earnings: Remuneration does not include:

- remuneration paid under a supplemental unemployment benefit plan
- pension payments, lump sum payments out of a pension plan, death benefits, amounts allocated out of an employee's profit-sharing plan or paid under a deferred profit-sharing plan
- director's fees
- benefits received by way of a stock option
- a payment of a retroactive increase in salary, wages or commissions
- the value of lodging received or enjoyed by a clergyman in respect of his employment as a clergyman and provided by his diocese, parish or congregation.
- remuneration consisting of benefits only with no cash payment involved.
- workmen's Compensation Board entitlements disbursed through an employer, although, any "top-up" portion of remuneration paid out of an employer's funds will qualify as insurable earnings, subject to the "top-up" reaching or exceeding the appropriate minimum limit for the pay period.
- vacation pay that is not in respect of a period of absence when it is paid during a period of layoff.
- a payment in respect of a contested dismissal made in accordance with the decision of a competent tribunal or by agreement between the parties, if the employee provides, within 30 days of the decision or agreement and before the date of payment, a notice of his intention not to resume the employment.

Special Classes of Workers: Special rules cover certain classes of workers, as follows:

- lumbering and logging workers who may be engaged under a contract of service by an employer to perform work related to lumbering and logging operations, or in logging limits, driveways, yards or mills (in such cases, the owner of the mill, etc., who authorizes the employer to undertake the work may be deemed to be the employer of the employee for purposes of the payment of Unemployment Insurance premiums)

- workers engaged by placement and employment agencies may, in cases, be placed in insurable employment by a placement agency to perform services for, and under the direction and control of a client of the agency (if that person is paid by the agency for this work, the agency is deemed to be the employer and is responsible for maintaining proper records and deducting Unemployment Insurance premiums)

However, individuals placed in employment by placement agencies who can be described as "professional" (i.e. engineers, doctors, draftsmen, surveyors, etc.) are considered independent contractors for the purposes of the Unemployment Insurance legislation and no premium should be withheld by the agencies in respect of such placements.

More information is contained in the "Employer's and Trustee's Guide" under the heading "Completion of T4 Supplementary."

Allocation of Earnings

Where earnings from insurable employment other than salary, wages or commissions or overtime pay not accumulated over more than one pay period are paid after cessation of employment, they shall be allocated to the last pay period of the insurable employment.

Where earnings from insurable employment in respect of a statutory holiday are paid before cessation of employment, they shall be allocated to the pay period in which the statutory holiday occurs or would occur had the person rendered services for the employer on the holiday

The following earnings paid before cessation of employment in respect of insurable employment shall be allocated to the pay period in which they are actually paid:

- wages in lieu of notice of layoff or termination of employment
- a share of profits
- an award of an arbitrator or a tribunal
- a bonus or gratuity
- a payment in satisfaction of accumulated sick leave credits
- vacation pay that is not in respect of a period of absence
- a payment made in recognition of long service or loss of office or employment
- overtime pay accumulated over more than one pay period.

Where a person is absent from this insurable employment

- on account of illness, injury or quarantine
- while on standby status or awaiting his employer's call to return to work;
- because of a dismissal that is followed by a reinstatement in the employment pursuant to an order of a competent tribunal or an arrangement agreed to by the parties

- ° on account of leave or vacation
- ° while awaiting commencement of work
- ° while the establishment at which he is employed is shut down

earnings paid before cessation of employment in respect of that absence from the insurable employment shall be allocated proportionally to the pay periods that would occur in respect of the person during the period of absence had that person rendered services for the employer throughout the period of absence.

Where earnings in respect of insurable employment are not allocated under the above paragraphs, they shall be allocated to the pay period in respect of which they are paid.

LIMITS TO INSURABLE EARNINGS:

In applying the hours and rates and the maximum insurable earnings for various pay periods by provinces and territories to employees on other than weekly payrolls, follow the instructions for "Daily", "Bi-weekly", "Semi-monthly" and "Monthly payrolls" and "Other periods and special cases" in the Revenue Canada bulletins on the subject."

RECORDS WHICH MUST BE KEPT:

Every employer paying wages to employees employed in insurable employment must maintain a record, for each employee, containing:

- ° the employee's social insurance number
- ° particulars of any interruption of earnings (i.e. where an insured person has had a separation from employment of seven or more consecutive days during which no work was performed or wages paid)
- ° sufficient information to enable any premiums payable or any premiums or other amounts that should have been deducted to be determined.

These records must be kept:

- ° at the employer's place of business
- ° at the employer's residence, or
- ° at a place designated by the Minister.

For elaboration on National Revenue's views on what records must be kept, microfilmed and the like, see notes under "Records which must be kept" under the Income Tax Act, described on page 349.

DISCLOSURE:

Any person authorized by the Minister of National Revenue may:

- ° enter any premises where any records or books of account are kept
- ° audit or examine any of these records.
- ° require the employer to supply such additional information as may be required.
- ° if he believes an offence has been committed, seize any books and records until their production in any court proceedings is required.

RETENTION PERIOD:

The books, records and documents referred to above must be kept until the expiration of six years from the end of the year in respect of which those records and books of account are kept or until written permission for their prior destruction is obtained from the Minister of National Revenue.

PENALTY:

Where the books and records are not kept in accordance with the standards described above, National Revenue (Taxation) will determine the insurable earnings and premiums payable for each employee and assess the employer for the amount owing.

* * *

REGULATIONS: Unemployment Insurance Regulations, ss. 11, 12, 13, 14, 15, 16, 37, 74, 76, 77, 80, 81, 84.

Unemployment Insurance (Collection of Premiums) Regulations, ss. 2, 24.

STATUTE: Unemployment Insurance Act, ss. 2, 3, 4.

DEPARTMENT: National Revenue (Taxation).

APPLICATION:

The records retention requirements described below apply to every deemed employer of a fisherman and every buyer. These are brief descriptions only and persons designated as employers for insuring fishermen should refer to the guide, "Fishermen and Unemployment Insurance."

Fisherman: a person engaged, other than under a contract of service or for his own or some other person's sport, in making a catch or in any work incidental to making or handling a catch, whether such work consists in loading, unloading, transporting or curing the catch made by the crew of which he/she is a member or in preparing, repairing, dismantling or laying up the fishing vessel or fishing gear used in making or handling the catch made by that crew, if the person engaged in the incidental work was also engaged in making the catch.

Buyer: a person who buys a catch for the purpose of reselling it either in the form in which it was caught or after processing, and not for the purpose of using it as food, feed or bait

Employer of a Fisherman: a number of situations can be distinguished:

- where the fresh or cured catch is delivered by a member of the crew to a buyer or a buyer's agent, and the members of the crew are declared to share in the proceeds of the sale, the buyer shall be regarded as the employer
- where a catch is delivered by a member of the crew to a person who is not a buyer or buyer's agent, the head fisherman of the crew, or where there is no head fisherman, the agent for the selling of the catch shall be regarded as the employer if the gross returns to the sale are paid to him/her
- where there is a common agent acting for both the crew and the buyer, he/she shall be considered the employer of the crew but he/she may recover the premiums paid by him/her from the buyer
- where the fresh or cured catch was delivered by a member of the crew to a buyer or a buyer's agent and that person failed to make the required declaration to the effect that the members of the crew are to share in the proceeds, or he/she are to share in the proceeds, or he/she made the declaration falsely, that person will be considered as the employer of the fishermen constituting the crew.

RECORDS WHICH MUST BE KEPT:

Records kept by employers and buyers must contain sufficient particulars to determine

- ° whether premiums are payable by the employer or buyer
- ° the earnings of fishermen and their proper allocation and recording
- ° the time for the payment of premiums by employer or buyer
- ° any information required to be made in a declaration by a member of the crew when selling the catch to a buyer or buyer's agent on behalf of the entire crew.

The declaration which must be made in these circumstances is of the following information

- ° that he/she is a member of the crew
- ° the names and social insurance numbers of all the members of the crew who will share in the proceeds
- ° the name of any fisherman sharing in the returns who is a wife of a fisherman in the same crew and who also shares in the proceeds
- ° the names and social insurance numbers of all members of the crew who are employed under a contract of service and the amount of remuneration
- ° the names of the members of the crew to whom a pension under the Canada Pension Plan or the Quebec Pension Plan has become payable or who are over seventy years of age.

The records an employer must maintain for every fisherman employed by him/her must be kept separately from any records for other employees.

DISCLOSURE:

Any person authorized by the Minister of National Revenue may

- ° enter any premises where any books or records of account are kept
- ° audit or examine any of these records
- ° require the employer to supply any additional information he/she may require
- ° if he/she believes an offence has been committed, seize any books and records until their production in any court proceedings is required.

RETENTION PERIOD:

The books, records and documents required to be maintained must be kept until the expiration of six years from the end of the year in respect of which those records and books of account are kept or until written permission for their earlier destruction is obtained from the Minister of National Revenue.

PENALTY:

An Officer of National Revenue (Taxation) who, on the first inspection of the records of an employer or buyer, finds them to be inadequate may determine the insurable earnings on the basis of oral information or a written declaration and assess the premiums payable in the normal manner (i.e., in the way prescribed by the Act). The employer or buyer must

- not have undertaken the National Revenue (Taxation) to maintain adequate records in the past
- agree to maintain adequate records in the future
- agree to make immediate payment of the premiums assessed
- have, in the opinion of the officer, acted in good faith.

When an officer of National Revenue (Taxation) is of the opinion that the books maintained by any employer are inadequate, he/she may estimate the fisherman's insurable earnings and compute the premiums as 5% of that total. The officer therefore may elect which way to proceed on a first inspection, either, as described above, imposing no penalty but instead making the employer enter into an undertaking to maintain adequate records, or imposing the penalty of computing premiums as 5% of an estimated total.

* * *

19. REGIONAL INDUSTRIAL EXPANSION

REGULATIONS: Industrial and Regional Development Regulations, s. 50.

STATUTE: Industrial and Regional Development Act

DEPARTMENT: Regional Industrial Expansion.

APPLICATION:

The requirements apply to every applicant who has obtained financial assistance under the Industrial and Regional Development Program.

RECORDS WHICH MUST BE KEPT:

As a condition of the government contribution, the applicant shall preserve and keep available for audit and examination by the Minister proper books, accounts and records of the costs of the project or activity.

DISCLOSURE:

The applicant is required to supply, on request, such data in respect of the project or activity and its results as the Minister may require for statistical purpose.

RETENTION PERIOD:

Depending on the nature of the initiative funded under this Program, the recipient is required to maintain relevant records until 36 months after the completion or control period of the project or activity to the Minister's satisfaction.

PENALTY:

Not specified.

* * *

REGULATIONS: Small Businesses Loans Regulations

STATUTE: Small Businesses Loans Act.

DEPARTMENT: Regional Industrial Expansion.

APPLICATION:

These requirements apply to any approved lender that provides loans to proprietors of small business enterprises for the improvement and modernization of equipment and premises.

RECORDS WHICH MUST BE KEPT:

By the borrower, none are required.

By the lender, minimum records must contain the loan application, loan registration and fee payment receipt, promissory note, security documentation for the loan, evidence of project costs and application of loan funds, and statement of the loan.

DISCLOSURE:

Current practice, under the regulations, requires lenders to report to the Minister aggregate amount of loans outstanding twice a year. Where loans result in losses, additional information, as appropriate, may be required.

RETENTION PERIOD:

Not specified, however, no claims on defaulted loans can be processed without adequate records.

PENALTY:

Not specified.

* * *

20. SOLICITOR GENERAL

REGULATIONS: Restricted Weapons and Firearms Control Regulations, s. 13.

STATUTE: Criminal Code, ss. 82, 103.

DEPARTMENT: Solicitor General.

APPLICATION:

These requirements apply to everyone who carries on a business that includes the

- manufacturing
- buying or selling at wholesale or retail
- importing
- repairing
- altering
- modifying
- taking in pawn

of restricted weapons or firearms.

Firearms: are defined as any barrelled weapon from which any shot, bullet or other missile can be discharged and that is capable of causing serious bodily injury or death to a person and includes any frame or receiver of such a barrelled weapon and anything that can be adapted for use as a firearm.

- Restricted Weapons:
- any firearm (not being a prohibited weapon, as defined below) designed, altered or intended to be aimed and fired by the action of one hand
 - any firearm that
 - is not a prohibited weapon, has a barrel that is less than 18.5 inches (47 cm) in length and is capable of discharging centre-fire ammunition in a semi-automatic manner
 - is designed or adapted to be fired when reduced to a length of less than 26 inches (66 cm) by folding, telescoping, or otherwise
 - any firearm that is designed, altered or intended to fire bullets in rapid succession during one pressure of the trigger and that was registered as a restricted weapon on January 1, 1978, and formed part of a gun collection in Canada of a bona fide gun collector
 - a weapon of any kind, not being a prohibited weapon or a shotgun or rifle or a kind that (in the opinion of the Governor in Council) is reasonable for use in Canada for hunting or sporting purposes, that is declared by order of the Governor in Council to be a restricted weapon.

- A Prohibited Weapon:
- any device or contrivance designed or intended to muffle or stop the sound or report of a firearm
 - any knife that has a blade that opens automatically by gravity or centrifugal force or by hand pressure applied to a button, spring or other device in or attached to the handle of the knife
 - any firearm that is capable of firing bullets in rapid succession during one pressure of the trigger that was not registered as a restricted weapon on January 1, 1978, and did not form part of a gun collection in Canada of a bona fide gun collector
 - any firearm adapted from a rifle or shotgun, whether by sawing, cutting or other alteration or modification that has a barrel that is less than 18 inches (46 cm) in length or that is less than 26 inches (66 cm) in overall length
 - a weapon of any kind (not being an antique firearm or a firearm of a kind commonly used in Canada for hunting or sporting purposes) that has been declared prohibited by an order of the Governor in Council.

Despite the definitions above, the following weapons are deemed not to be firearms for the purpose of the record retention requirements:

- an antique firearm that is not a restricted weapon and the person in possession does not intend to discharge it
- any device designed (and intended by the person who possesses it) to be used exclusively for
 - signalling, notifying of distress or firing stud cartridges, explosive driven rivets or similar industrial ammunition
 - firing blank cartridges
- any shooting device designed (and intended by the person who possesses it) to be used exclusively for
 - slaughtering of domestic animals
 - tranquillizing animals
 - discharging projectiles with lines attached to them
- any other barrelled weapon where it is proved that such weapon is not designed or adapted to discharge a shot, bullet or other missile at a muzzle velocity exceeding 500 feet (152 m) per second or to discharge a shot, bullet or other missile that is designed or adapted to attain a velocity exceeding 500 feet (152 m) per second.

RECORDS WHICH MUST BE KEPT:

A record of all transactions entered into must be kept. It must be kept in a form prescribed by the Commissioner of the Royal Canadian Mounted Police.

An inventory of all restricted weapons and firearms must be kept at the place of business. When a person carries on a business at more than one location, the inventory must be kept at each location.

DISCLOSURE:

The inventory and record of transactions must be available for inspection by any police officer or constable or anyone else authorized by regulation.

When the Commissioner or other person authorized by the regulations requests a report of the record of transactions and inventory, they must be sent as directed.

RETENTION PERIOD:

Five years from the date of the transaction or inventory.

PENALTY:

Any person who fails to keep proper records is guilty of an offence

- ° on summary conviction
- ° on indictment and is liable to imprisonment for five years.

* * *

21. SUPPLY AND SERVICES

STATUTE: Defence Production Act, ss. 19, 21.

DEPARTMENT: Supply and Services.

APPLICATION:

These requirements apply to every person who enters into a defence contract with the Government of Canada.

RECORDS WHICH MUST BE KEPT:

Detailed accounts and records must be kept of the cost of carrying out the contract.

DISCLOSURE:

The accounts and records must be produced to any person authorized by the Minister. The accounts, records or documents of any description that relate to either the defence contract or other business may be audited, examined, copied or have extracts taken from them.

RETENTION PERIOD:

A person who has entered into a defence contract shall keep detailed accounts and records of the cost of carrying out the contract and retain those accounts and records until the expiration of six years from the end of the calendar year in which the contract is terminated or completed.

PENALTY:

Every person guilty of an offence under this Act is liable on summary conviction or on indictment to a fine not exceeding \$5 000 or to imprisonment for a period not exceeding two years or both.

* * *

22. TRANSPORT

REGULATIONS: Air Regulations ss. 825 to 830.
Aircraft Journey Log Order, ss. 1 to 4, Schedule
Aircraft Technical Log Order, ss. 1 to 4, Schedules I and II.

STATUTE: Aeronautics Act, s. 6.

DEPARTMENT: Transport.

APPLICATION:

These requirements apply to every air carrier.

RECORDS WHICH MUST BE KEPT:

The Aircraft Journey Log must contain the following information:

| Particulars to be Entered in Log | Frequency of Entry in Log |
|--|---|
| Aircraft nationality and registration marks | Once at the beginning of the log |
| Manufacturer's designation | Once at the beginning of the log |
| Manufacturer's serial number | Once at the beginning of the log |
| Aircraft type approval or type specification number | Once at the beginning of the log |
| Date of each flight | In respect of each flight |
| Names of flight crew members | In respect of each flight |
| Point of departure and point of destination | In respect of each flight |
| Time up | In respect of each flight |
| Time down | In respect of each flight |
| Air time | In respect of each flight |
| Flight time | In respect of each flight |
| Total air time since date of manufacture | In respect of each flight |
| Number of persons on board | In respect of each flight |
| Total weight of persons on board | In respect of each flight |
| Quantity of fuel and oil at takeoff | In respect of each flight |
| Total weight of equipment, baggage and cargo at takeoff | In respect of each flight |
| Total weight of the aircraft at takeoff | In respect of each flight |
| Particulars of any defect in any part of the aircraft or its equipment and details of the rectification of such defect | Forthwith upon a defect occurring and upon rectification having been made |
| Condition of aircraft, whether or not it is airworthy or serviceable | When required by the Airworthiness Certification Order or the Flight Permits for Private Aircraft Order |
| The signature of any person making an entry and, in the case of a maintenance engineer, his/her licence number or his/her company approval number. | Forthwith upon an entry having been made. |

Where two or more consecutive flights are made in an aircraft in one day and

- the pilot in command is the same
- the flights are made within an eight-hour period
- are made within 25 miles of the first point of departure

the following information respecting such flights may be entered in the Aircraft Journey Log in lieu of the particulars set out above

- the date on which the flights took place
- the name of the pilot-in-command
- the point of departure and the final destination of the flights
- the time of the commencement of the first flight and the time of completion of the last flight
- the total number of flights made
- the total air time of the flights
- the total flight time
- the total air time of the aircraft since the date of manufacture.

The Aircraft Technical Log must contain the following information, organized in the separate logs described below

I. Airframe Log

- aircraft nationality and registration marks
- manufacturer's designation
- manufacturer's serial number
- type approval or type specification number
- date of manufacture
- date of each entry made in log
- air time transferred as a daily total from the Aircraft Journey Log
- total air time since manufacture
- particulars of all maintenance work carried out on the aircraft
- particulars of any overhauls, repairs, replacements and modifications relating to the aircraft
- particulars of any defects occurring in the aircraft or any equipment carried in the aircraft, and details of the rectification of such defects
- particulars of any changes in the aircraft's basic weight
- the signature of any person making an entry and in the case of a maintenance engineer, his/her licence number or company approval number.

II. Record of Installations and Modifications to the Aircraft

- aircraft nationality and registration marks
- manufacturer's designation
- date of each entry made in the log
- particulars of the removal of any engine, including
 - the date of installation or removal
 - the make, model and serial number of the engine
 - in the case of a multi-engined aircraft, the numbered position of the engine

- ° particulars of the installation or removal of any propeller including
 - the date of installation or removal
 - the make, model and serial number of the propeller
 - in the case of a multi-engined aircraft, the numbered position of the propeller
- ° all airworthiness directives, service bulletins, mandatory modifications and special instructions pertaining to the airframe
- ° the signature of the person making the entry and, in the case of a maintenance engineer, his/her licence number or the company approval number.

III. Engine Log

- ° engine make, model and specification number
- ° manufacturer's serial number
- ° engine reduction gear ratio
- ° date of manufacture
- ° date of each entry made in the log
- ° particulars of all maintenance work done on the engine
- ° particulars of any overhauls, repairs, replacements and modifications relating to the engine or its accessories
- ° particulars of any defects in the engine and of their rectification
- ° all airworthiness directives, service bulletins, compulsory modifications and special inspection instructions relating to the engine
- ° each time any work is performed, the total air time the engine has run since its last overhaul
- ° total air time the engine has run since manufacture
- ° total air time during which maximum revolutions per minute were exceeded
- ° total air time during which the engine was run using an unauthorized grade of fuel or brand of oil
- ° the signature of any person making an entry and in the case of an aircraft maintenance engineer, his/her licence number or company approval number, in the case of an employee of an approved company.

IV Propellor Log

- ° propeller make, model, specification number
- ° date of manufacture
- ° hub serial number
- ° design and serial numbers of the blades
- ° pitch setting of the propeller blades
- ° date of each entry made in the log
- ° particulars of all maintenance work done on the propellers
- ° particulars of any overhauls, repairs, replacements and modifications relating to the propeller
- ° total air time the propeller has run since its last overhaul
- ° particulars of all airworthiness directives, service modifications and special instructions relating to the propeller
- ° the signature of any person making an entry and, in the case of an aircraft engineer, his/her licence number or the company approval number of an employee of an approved company.

V. Component Log

- ° Component history form containing the following information for each component that may only remain in service for a limited period of time:
 - a description of the component including
 - . the type, part number and serial number
 - . the number of hours the component may remain in service prior to overhaul
 - . the total number of hours the component may remain in service
 - particulars concerning the installation of the component on the aircraft including
 - . the aircraft type and registration number
 - . the position installed on the aircraft
 - . the date of installation
 - . the air time of the aircraft at the time of installation
 - particulars concerning the removal of the component from the aircraft including
 - . the date of removal
 - . the number of hours the aircraft has flown since the component was installed
 - . the total number of hours the component has been used since its manufacture and the reason for its removal
 - particulars concerning any overhauls, repairs, adjustments and modifications made to the component and particulars of all mandatory services bulletins.
- ° Component replacement record: containing the following information for each component which may only remain in service for a limited period of time:
 - a description of the component including
 - . the serial number
 - . the number of hours the component may remain in service
 - the type and registration number of the aircraft on which the component is installed
 - the date and number of hours the aircraft has flown at the installation of the component
 - the date and time the component is to be replaced
 - the number of hours the aircraft has flown at the time the component is removed

When any log required to be maintained by these regulations is filled and a replacement log is started, the last two entries from the filled log must be entered at the beginning of the new log.

DISCLOSURE:

The Aircraft Journey Log must be carried on the aircraft on every flight. All logs must be made available to an inspector appointed by the Minister of Transport at any reasonable time.

RETENTION PERIOD:

Aircraft Journey Logs must be kept for two years after the date of the last entry in the log.

Aircraft Technical Logs must be kept for two years after the date upon which the aircraft is destroyed or permanently withdrawn from use.

PENALTY:

Every person who violates a provision of the regulations is guilty of an offence and is liable, on summary conviction, to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding one year, or both.

* * *

REGULATIONS: Boat and Fire Drill Regulations, s. 13.

STATUTE: Canada Shipping Act, ss. 188, 250, 251, 261, 262, 264, 266.

DEPARTMENT: Transport.

APPLICATION:

These requirements apply to every foreign-going ship and every home trade vessel of over 50 tonnes register tonnage.

RECORDS WHICH MUST BE KEPT:

An official log book must be kept containing the following information entered by the Master:

- ° every conviction by a legal tribunal of a member of his/her crew and the punishment inflicted
- ° every offence committed by a member of his/her crew for which it is intended to prosecute and the response made by the crew member to the charge
- ° every offence for which punishment is inflicted on board and the punishment
- ° a statement of the conduct, character and qualifications of each of the crew or a statement by the Master that the crew member refuses to give a statement on those particulars
- ° every case of illness or injury to a member of the crew and the medical treatment rendered
- ° every birth of a child or death of a person aboard ship
- ° every marriage taking place aboard ship with the name and ages of the parties
- ° the name of every seaman or apprentice who ceases to be a member of the crew, otherwise than by death, with the place, time, manner and cause
- ° the wages due any seaman who enters Her Majesty's Naval Service during the voyage
- ° the wages due any seaman or apprentice who dies during the voyage, and the gross amount of all deductions to be made from that amount
- ° a record of the sale of all the effects of a seaman or apprentice who died during the voyage, including a statement of each article sold and the sum received for it
- ° full particulars of every boat and fire drill (for ships where an official log book is not required this information should be recorded on the agreement with the crew)
- ° every collision with another ship and the circumstances under which it occurred
- ° the date a notice was posted on the ship of the vessel's draught and seaboard
- ° where the Master has disgraced a seaman, a statement of the disgrating
- ° every desertion from a ship in any port outside Canada.

DISCLOSURE:

The Master of every foreign-going Canadian ship must deliver the official log book to the Shipping Master within 48 hours of the ship's arrival at its final destination in Canada.

The owner of every home trade ship shall, within 21 days of June 30 and December 31 each year, transmit the log to some shipping master in Canada.

RETENTION PERIOD:

Five years.

PENALTY:

Failure to maintain a log book as described is punishable by a fine not exceeding \$25.

Failure to deliver the log book in the manner specified above is an offence punishable on summary conviction by a fine not exceeding \$100.

Everyone who mutilates, destroys or renders illegible an entry in the official log is, for each instance, guilty of an indictable offence.

* * *

STATUTE: Canada Shipping Act, s. 441.

DEPARTMENT: Transport.

APPLICATION:

These requirements apply to every passenger steamship registered in Canada (where an official log book is required to be kept, the following information should be recorded in it; if the vessel is not required to carry a log book -- i.e., every home trade vessel of less than 50 tonnes registered tonnage -- then the following information must be recorded in the agreement with the crew).

RECORDS WHICH MUST BE KEPT:

A record of the following must be kept

- ° the time of opening and closing of watertight doors or other appliances required to be kept closed at sea
- ° the time of opening and closing watertight doors that may be required to be opened at sea for the working of a steamship
- ° every occasion on which the watertight doors are opened, closed or inspected and on which boat drills take place
- ° every occasion on which boat drills or fire drills are practised
- ° every occasion on which lifesaving or fire extinguishing equipment is tested/examined.

DISCLOSURE:

The Master of every foreign-going Canadian ship must deliver the official log book to the Shipping Master within 48 hours of the ship's arrival at its final destination in Canada.

The owner of every home trade ship shall, within 21 days of June and December 31 each year, transmit the log to some shipping master in Canada.

RETENTION PERIOD:

Five years.

PENALTY:

Failure to maintain a log book as described is punishable by a fine not exceeding \$25.

Failure to deliver the log book in the manner specified above is an offence punishable on summary conviction by a fine not exceeding \$100.

Everyone who mutilates, destroys or renders illegible an entry in the official log is, for each instance, guilty of an indictable offence.

REGULATIONS: Canadian Aviation Safety Board Regulations

STATUTE: Canadian Aviation Safety Board Act, ss. 2, 9, 15, 26, 27, 28, 29, 30, 31, 33.

DEPARTMENT: Transport

APPLICATION:

These regulations apply to every owner and/or operator of aircraft

- ° identifying safety deficiencies as evidence by aviation occurrences, conducting independent investigations
- ° reporting publicly on investigations and public inquiries
- ° making recommendations to eliminate or reduce safety deficiencies.

RECORDS WHICH MUST BE KEPT:

Records relating to inspections, freight, stock, cargo, baggage, equipment.

DISCLOSURE:

Inspectors may inspect any aircraft, place or property, including any equipment, stock, cargo, baggage, records, documents, freight or other goods or any part thereof for the purposes of identifying safety deficiencies which the investigators believe on reasonable grounds is requisite for the purposes of the investigation, and to make copies of or take extracts from any such records or documents.

RETENTION PERIOD:

Not specified.

PENALTY:

Every person who contravenes any provision of this Act or the Regulations is guilty of:

- ° an indictable offence and is liable to imprisonment for two years; or
- ° an offence punishable on summary conviction.

* * *

REGULATIONS: Load Line Regulations (Sea).

STATUTE: Canada Shipping Act, s. 441.

DEPARTMENT: Transport.

APPLICATION:

These requirements apply to every ship engaged on an international voyage.

RECORDS WHICH MUST BE KEPT:

A record of the following must be kept:

- ° before any other entry is made in the log book, the fresh water allowance and the position of the deck line and the load lines mentioned in the load line certificate
- ° a record of boat and fire drills and examinations of life saving appliances and fire extinguishing equipment
- ° a record of the practices of opening and closing watertight doors
- ° a daily record of radio conditions and the state of the ship's radio apparatus.

DISCLOSURE:

The Master of every foreign-going Canadian ship must deliver the official log book to the Shipping Master within 48 hours of the ship's arrival at its final destination in Canada.

The owner of every home trade ship shall, within 21 days of June 30 and December 31 each year, transmit the log to some shipping master in Canada.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain a log book as described is punishable by a fine not exceeding \$25.

Failure to deliver the log book in the manner specified above is an offence punishable on summary conviction by a fine not exceeding \$100.

Everyone who mutilates, destroys or renders illegible an entry in the official log is, for each instance, guilty of an indictable offence.

* * *

REGULATIONS: Motor Vehicle Safety Regulations, ss. 2, 8.

STATUTE: Motor Vehicle Safety Act, ss. 2, 4, 5, 6, 7, 10, 11, 12, 13, 14, 16, 17.

DEPARTMENT: Transport.

APPLICATION:

These requirements apply to all every

- ° manufacturer
- ° distributor
- ° importer

of

- ° motor vehicles
- ° motor vehicle components for delivery to a manufacturer.

RECORDS WHICH MUST BE KEPT:

Records of testing conducted by or for the manufacturer or assembler to determine whether the vehicles or vehicle components comply with the Motor Vehicle Safety Regulations must be kept.

DISCLOSURE:

Inspectors appointed by the Minister of Transport may examine any books, reports, test data, control records, shipping bills and bills of lading or other documents or papers that they believe contain information relevant to the enforcement of this Act. Inspectors may make copies of and take extracts from these books, etc.

The inspectors may enter any place in which they reasonably believe there is any motor vehicle for which safety standards have been prescribed if that place is owned by or situated on the premises of any

- ° manufacturer of motor vehicles
- ° distributor of motor vehicles
- ° importer of motor vehicles
- ° consignee of imported vehicles or any motor vehicle component

that is to be used in the manufacture of a motor vehicle for which safety standards have been prescribed.

RETENTION PERIOD:

Not specified.

PENALTY:

It is an offence to hinder or obstruct inspectors. It is also an offence to knowingly make a false or misleading statement, verbally or in writing.

Everyone who is guilty is liable

° on summary conviction

- for a corporation, to a fine not exceeding \$5 000
- for an individual, to a fine not exceeding \$1 000 or to imprisonment for a term not exceeding six months or both

° on indictment:

- for a corporation, to a fine not exceeding \$100 000
- for an individual, to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding two years or both.

* * *

REGULATIONS: Motor Vehicle Tire Safety Regulations, ss. 2, 6, 7,
Schedules IV and V.

STATUTE: Motor Vehicle Tire Safety Act, ss. 2, 4, 7, 10, 11, 12, 13,
14, 15, 16, 17, 18.

DEPARTMENT: Transport.

APPLICATION:

These requirements apply to every manufacturer and importer of motor vehicle tires for which safety standards have been prescribed.

RECORDS WHICH MUST BE KEPT:

The following records must be kept as a condition of the use of the national tire safety mark

- ° a record of tests conducted by or on behalf of the manufacturer so that the inspector can determine if those tires comply with all safety standards which are applicable
- ° a registration system so that anyone who has bought a tire made by the manufacturer or imported by the importer can identify them if they so wish.

In addition, importers must keep a record of the tires imported. The record must only be of tires for which safety standards have been prescribed. Importers do not have to keep a record of tires used for exhibition, demonstration or other similar purposes.

The importer or his agent must sign this record. It must show:

- ° the name of the corporation that manufactured the tire if it was manufactured by a corporation or, if it was manufactured by a partnership or an individual, the usual name under which the partnership or individual carries on business
- ° the name of the corporation that imported the tire, if it was imported by a corporation, or if it was imported by a partnership or individual, the usual name under which the partnership or individual carries on business
- ° a statement to the effect that on the date of importation, the tire complied with all safety standards in force on the date it was manufactured
- ° the make, brand name, type and size designation of the tire
- ° the number of each make, brand name, type and size designation of the tire imported at the same time
- ° a written statement by the manufacturer or his agent that the tire described in the records complied with all safety standards in force on the date that the manufacturing was completed.

DISCLOSURE:

Inspectors appointed by the Minister of Transport may examine any books, reports, test data, control records, shipping bills and bills of lading or other documents or papers that they believe contain information relevant to the enforcement of this Act. Inspectors may make copies of and take extracts from these books, etc.

The inspectors may enter any place in which they reasonably believe there is any motor vehicle for which safety standards have been prescribed if that place is owned by or situated on the premises of any

- ° manufacturer
- ° distributor
- ° importer or
- ° consignee

of imported tires.

RETENTION PERIOD:

Not specified.

PENALTY:

It is an offence to hinder or obstruct inspectors. It is also an offence to knowingly make a false or misleading statement, verbally or in writing. Everyone who is guilty is liable

- ° on summary conviction
 - for a corporation, to a fine not exceeding \$5 000
 - for an individual, to a fine not exceeding \$1 000 or to imprisonment for a term not exceeding six months or both
- ° on indictment:
 - for a corporation, to a fine not exceeding \$100 000
 - for an individual, to a fine not exceeding \$5 000 or to imprisonment for a term not exceeding two years or both.

* * *

REGULATIONS: Oil Pollution Prevention Regulations, ss. 30, 31.

STATUTE: Canada Shipping Act, s. 441.

DEPARTMENT: Transport.

APPLICATION:

These requirements apply to every ship of 150 tonnes, (gross) that carries oil as fuel or cargo.

RECORDS WHICH MUST BE KEPT:

An oil record book in which entries shall be made when

- ° in the case of a tanker
 - oil cargo is loaded
 - oil cargo is transferred on board
 - oil cargo is unloaded
 - cargo tanks are ballasted
 - cargo tanks are cleaned
 - there has been a discharge of ballast from uncleaned cargo tanks
 - there has been a discharge of water from slop tanks
 - oil residues have been disposed of
 - bilge water that contains oil that accumulated in the machinery spaces while the ship was in port has been discharged overboard
 - any routine discharge at sea of bilge water containing oil has occurred
 - there has been any accidental or exceptional discharge of oil or an oily mixture

- ° in the case of a ship other than a tanker
 - there has been a ballasting or cleaning of bunker fuel tanks
 - discharge of water ballast from uncleaned bunker fuel tanks and discharge of cleaning water from bunker fuel tanks has occurred
 - disposal of oil residues has occurred
 - there has been any discharge overboard of bilge water containing oil that has accumulated in the machinery spaces while the ship was in port
 - upon any routine discharge at sea or bilge water containing oil
 - upon any accidental or other exceptional discharge of oil or any oily mixture.

The oil record book described above may be kept in the form specified in the schedule to the regulations or may form part of the official log book.

DISCLOSURE:

The Master of every foreign-going Canadian ship must deliver the official log book to the Shipping Master within 48 hours of the ship's arrival at its final destination in Canada.

The owner of every home trade ship shall, within 21 days of June 30 and December 31 each year, transmit the log to some shipping master in Canada.

RETENTION PERIOD:

Not specified.

PENALTY:

Failure to maintain a log book as described is punishable by a fine not exceeding \$25.

Failure to deliver the log book in the manner specified above is an offence punishable on summary conviction by a fine not exceeding \$100.

Everyone who mutilates, destroys or renders illegible an entry in the official log is, for each instance, guilty of an indictable offence.

* * *

REGULATIONS: Safe Containers Convention Regulations, ss. 7, 10, 11, 16.

STATUTE: Safe Containers Convention Act, ss. 2, 3, 4, 5, 7.

DEPARTMENT: Transport.

APPLICATION:

The Regulations apply to new and existing containers used in international transport, except those containers specially designed for air transport.

RECORDS WHICH MUST BE KEPT:

Records must be kept relating to inspections, freight, stock, cargo, baggage, equipment and show

- ° number and type of containers owned
- ° date of manufacture of the containers that are to be examined
- ° trade in which the containers that are to be examined are engaged
- ° name of the person who will be carrying out the examinations and his/her relevant experience
- ° examination procedure to be used
- ° maximum proposed period between two consecutive examinations, which shall not exceed two years
- ° method to be used to make the date by which the next examination shall be carried out
- ° any other information that the Board of Steamship Inspection may request to enable it to decide whether to give its approval to the proposed procedure.

DISCLOSURE:

Inspectors appointed by the Minister may examine any record or document required under the Regulations to be kept and make copies thereof or extracts therefrom.

RETENTION PERIOD:

Two years.

PENALTY:

Every person who contravenes a provision of this Act or Regulations is guilty of an offence and is liable on summary conviction to a fine not exceeding \$5 000.

* * *

REGULATIONS: Transportation of Dangerous Goods Regulations

STATUTE: Transportation of Dangerous Goods Act, ss. 2, 3, 6, 12, 14, 21.

DEPARTMENT: Transport.

APPLICATION:

The requirements apply to all handling, offering for transport and transporting of Dangerous Goods, by any means of transport, whether or not for hire or reward and whether or not the goods originate from or are destined for any place or places in Canada.

RECORDS WHICH MUST BE KEPT:

A record of bills of lading, cargo manifests, shipping orders, way-bills and switching orders must be kept.

DISCLOSURE:

Inspectors may examine and make copies and extracts of any books, records, shipping documents or other documents or papers that they believe on reasonable and probable grounds contain any information relevant to the administration or enforcement of this Act and Regulations.

RETENTION PERIOD:

Not specified.

PENALTY:

Every person who contravenes or fails to comply with a provision of this Act or Regulations for which no other punishment is provided by this Act is guilty of an offence and is liable

- ° on summary conviction, to a fine not exceeding \$10 000
- ° on indictment, to imprisonment for a term exceeding one year.

* * *

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