



The Law Society
of Upper Canada

Barreau du
Haut-Canada

FINDING AID FOR

John Leslie Stewart fonds

PF65

Summary

The "John Leslie Stewart fonds" Fonds contains:

0 Subgroups or Sous-fonds

1 Series

0 Sub-series

0 Sub-sub-series

17 Files

0 File parts

3 Items

0 Components

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PF65

John Leslie Stewart fonds. -- 1962-1967. -- 65 cm of textual records

Biographical/Sketch/Administrative History

John Leslie Stewart was born on September 24th, 1911, in Toronto, Ontario, to John L. Stewart and Mary Frances Nicholson. Stewart was married to Winifred M. Gibson. Stewart was a Prince of Wales Scholar (1929) and a Rhodes Scholar. He earned a B.A. from the University of Toronto (1932), a BCL from Oxford University (1934) and a Diploma in Economics and Politics from Oxford University (1935). Stewart was called to the Bar by Lincoln's Inn in 1935, was admitted to Osgoode Hall Law School that same year and called to the Bar of Ontario in 1936. Stewart was appointed a King's Counsel in 1950. Stewart served with the Queen's Own Rifles of Canada during the Second World War. Stewart was practicing with the firm of Fraser, Beatty, Tucker, McIntosh and Stewart in Toronto when he accepted the position of legal counsel with the Royal Commission on Taxation. He was made a Member of the Order of the British Empire. Stewart died in Toronto on December 6th, 1971.

Scope and Content

Fonds consists of records relating to John Leslie Stewart in his capacity as legal advisor to the Royal Commission on Taxation, popularly known as the Carter Commission (1962-1967).

Restrictions

No restrictions on access.

Arrangement

The fonds is arranged in one series.

Title Notes

Title based on contents of the fonds.

PF65-1 Royal Commission on Taxation. -- 1962-1967. -- 65 cm of textual records

Scope and Content

Series consists of records created and maintained by John Leslie Stewart while serving as legal advisor to the Royal Commission on Taxation. Series consists of correspondence, memoranda, background research material, directories, schedules and other material relating to the administration of the Commission, background research, participants' submissions, public hearings, and the writing and editing of reports. Records directly related to John Leslie Stewart include financial records, legal opinions, correspondence, financial records and other material. Also included is his letter of resignation due to health problems.

Restrictions

No restrictions on access.

Arrangement

The original order of the files has been maintained.

Title Notes

Title based on contents of the series.

992001-001 Accounts. -- 1962-1965. -- 3 cm of textual records

Scope and Content

File consists of expense accounts, time sheets, travel expenses, T4 slips, correspondence, memoranda and receipts related to John Leslie Stewart while serving on the Royal Commission on Taxation. Also included is the extract from the minutes of the Treasury Board retaining John Leslie Stewart as legal counsel for the Royal Commission.

Restrictions

No restrictions on access.

992001-002 T.S. administration. -- 30 Apr. 1964. -- 0.5 cm of textual records

Scope and Content

File consists of a report prepared by W. Stanley Fisher, Q.C. and member of the Tax Appeal Board, for the Royal Commission on Taxation. The report discusses appeals to the Exchequer Court by the Minister of National Revenue after decisions by the Tax Appeals Board and ways to reform taxation process including hiring of members for the tax appeal board. Included in the file are copies of correspondence between Fisher and the Minister of National Revenue, John R. Garland, regarding judgements on two tax appeal cases and copies of those two cases.

Restrictions

No restrictions on access.

992001-003 Administrative memorandum. -- 19 Feb. 1963. -- 0.75 cm of textual records

Scope and Content

File consists of Royal Commission on Taxation administrative memorandum no. 27 which contains lists of participants and submissions made to the Commission for hearings scheduled in 1963 and 1964. The submitters are listed chronologically by hearing and are categorised as individuals or organisations, with organisations categorised according to their function. The list had been revised throughout 1963.

Restrictions

No restrictions on access.

992001-004 T.S. budget. -- [1963?]. -- 5 cm of textual records

Scope and Content

File consists of two reports. The first report, entitled "The budget as an economic document," was prepared by Robert Will of the University of Montréal. This report is a first draft and does not include every chapter listed in the contents. Included are a letter and memo regarding the report. The second report, "Drafting and adoption of tax legislation," is a bound report addressing areas of taxation legislation including drafting, adoption, implementation and application of legislation.

Restrictions

No restrictions on access.

992001-005 Daily schedule. -- 1963. -- 1 cm of textual records

Scope and Content

File consists of the daily schedule of public hearings and handwritten notes in a spiral-ring notebook. The schedule concerns the daily hearings in Ottawa, Montréal and Toronto during April and May, 1963 and includes the composition of the "Tour Party," the members of the Royal Commission on Taxation, those in attendance and the reporters/stenographers. The spiral-ring notebook consists of hand-written notes made by J.L. Stewart on the presentations of the Canadian Tax Foundation, Canadian Labour Congress and other organisations in April 1963.

Restrictions

No restrictions on access.

992001-006 General. -- 1962-1967. -- 15 cm of textual records

Scope and Content

File consists of records relating to research material, submissions, final reports and administration of the Royal Commission on Taxation. Records include correspondence, memoranda, research material, clippings, drafts of the final report, meeting minutes, House of Commons debates, a copy of an appeal to the Supreme Court and other material. File also contains correspondence relating to billing and expense accounts for John Leslie Stewart's service. Included are Stewart's letters of resignation due to health problems in April 1967 before the final report had been completed.

Restrictions

No restrictions on access.

992001-007 Guide-book. -- 1963. -- 2 cm of textual records

Scope and Content

File consists of Royal Commission on Taxation guide book and related memoranda and revisions. This guide was prepared for the staff of the Commission and contains information on internal administration, submissions and hearings, editorial instructions, research programmes and other matters.

Restrictions

No restrictions on access.

992001-008 Index to submissions (1-300). -- [1964?]. -- 0.25 cm of textual records

Scope and Content

Item is a list of participants in the hearings whose submissions had been received by the Royal Commission on Taxation between 1962 and 1964.

Restrictions

No restrictions on access.

992001-009 Instructions to staff. -- 1963. -- 1.5 cm of textual records

Scope and Content

File consists of the procedural manual for the employees of the Royal Commission on Taxation. The manual addresses the procedures regarding hearings and submissions, procedure relating to the administration and organisation of the Commission, including the research division and the Commission library, and other matters.

Restrictions

No restrictions on access.

992001-010 Letter submissions. -- 1962-1964. -- 1.5 cm of textual records

Scope and Content

File consists of written submissions presented by various people, businesses and organisations to the Royal Commission on Taxation.

Restrictions

No restrictions on access.

992001-011 List of participants. -- 1963. -- 1.5 cm of textual records

Scope and Content

File consists of various schedules of participants to make presentations during the national hearings in the autumn of 1963 and the and winter of 1964.

Restrictions

No restrictions on access.

992001-012 Main report. -- 1966-1967. -- 2.5 cm of textual records

Scope and Content

Item is a draft of the main report of the Royal Commission on Taxation which includes annotations and inserts by John Leslie Stewart.

Restrictions

No restrictions on access.

992001-013 Memoranda for participants. -- 1963-1964. -- 2 cm of textual records

Scope and Content

File consists of memoranda to participants and commissioners. Memoranda to the participants relates to the schedule and revisions for hearings, notes on preparation of briefs for national hearings and general information about the Commission. Memoranda to commissioner relate to the list of submissions. Also included in the file is a draft outline of the final report.

Restrictions

No restrictions on access.

992001-014 CCH releases. -- 1962-1964. -- 2.5 cm of textual records

Scope and Content

File consists of printed booklets. Included in the file are special reports on the Royal Commission on Taxation, a series of booklets published by CCH that included memoranda to participants, schedules of hearings and printed briefs presented at the hearings. Included in the file is a one-page "Advance temporary report" on the royal commission by CCH. Also included in the file are two booklets called "Information Memorandum" produced by the Ontario Committees on Taxation.

Restrictions

No restrictions on access.

992001-015 A draft outline of the final report. -- 31 Jan. 1964. -- 4 cm of textual records

Scope and Content

Item is a draft of the final report of the Royal Commission on Taxation with handwritten annotations by John Leslie Stewart. The individual sections appears to have been written by different people working for the Commission.

Restrictions

No restrictions on access.

992001-016 Research memoranda. -- 13 Feb. 1964. -- 1 p. of textual records

Scope and Content

File consists of a memorandum addressing a study on the concept of income.

Restrictions

No restrictions on access.

992001-017 Staff. -- 1963-1964. -- 1 cm of textual records

Scope and Content

File consists of memoranda issued to the staff of the Royal Commission on Taxation relating to administration of the Commission and research material. Memoranda relating to administration include the report numbering system, saving Commission documents for transfer to the Archives, personnel issues, schedule of hearings, Commission research staff, administrative directories and other matters. Memoranda relating to research include the U.K. anti-avoidance legislation, minutes of a meeting with Professor Leif Mutén to discuss Swedish tax system, distribution of income and other matters.

Restrictions

No restrictions on access.

992001-018 Tax structure - general. -- 1962-1964. -- 3.5 cm of textual records

Scope and Content

File consists of correspondence, memoranda, clippings, articles and booklets regarding the structure of tax. Subjects addressed include the definition of tax, differentiations between direct and indirect taxation and alternative taxation methods.

Restrictions

No restrictions on access.

992001-019 Provincial committee. -- 1962-1964. -- 4.5 cm of textual records

Scope and Content

File consists of articles and the first drafts of two reports. The reports, "Personal Income Taxes in Ontario" and "Corporation Taxes in Ontario", were prepared for the Ontario Committee on Taxation.

Restrictions

No restrictions on access.

992001-020 Questionnaires to participants. -- 1963. -- 1.5 cm of textual records

Scope and Content

File consists of memoranda to participants relating to questions to consider when making their statements and briefs at the hearings held by the Royal Commission on Taxation.

Restrictions

No restrictions on access.