

connection with every stock yard, a live stock exchange of which every commission merchant doing business at the yard is to be a member. The by-laws of every such exchange are to be approved by the Minister of Agriculture, and the Governor-in-Council may make regulations concerning the construction, maintenance etc., of stock yards and the grading, marking, etc., of live stock, meat, poultry, eggs and wool. An Act to amend the Meat and Canned Foods Act (chapter 33) makes provisions for the control and inspection of fish and shellfish canneries and as to the labelling and designation of canned fish and lobsters.

DOMINION LEGISLATION, 1918.

The first session of the thirteenth Parliament of Canada was held at Ottawa from March 18 to May 24, 1918, in the eighth year of the reign of George V. The Hon. Edgar N. Rhodes, M.P. for Cumberland, N.S., was re-elected Speaker of the House of Commons.

During the session, fifty-two public general Acts and forty-four local and private Acts were passed. Of the latter, seven were railway companies' Acts, four bridge companies' Acts, five insurance companies' Acts, seven other companies' Acts, three religious corporations' Acts, three Acts relating to patents and fifteen divorce Acts.

Finance.—There were two ordinary Appropriation Acts (chapters 1 and 52) and the War Appropriation Act, 1918 (chapter 45), which authorizes the expenditure of \$500,000,000 in connection with the war and the raising of such loans as may be needed to provide for this expenditure.

The Act to amend the Business Profits War Tax Act, 1916 (chapter 10), provides that every business having a capital from \$25,000 to \$50,000 shall pay a tax of 25 p.c. of its profits exceeding 10 p.c. on its capital, as from December 31, 1917, the tax to be in force till December 31, 1918 (see chapter 6 of 1917). The Act to amend the Income War Tax Act, 1917 (chapter 25), lowers the limit of exemption; a tax of 2 p.c. is to be paid on incomes exceeding \$1,000, but not exceeding \$1,500, by unmarried persons and childless widowers and widows and on incomes exceeding \$2,000, but not exceeding \$3,000, by other persons. The super-tax is increased on incomes exceeding \$200,000, being graduated up to 50 p.c. on incomes exceeding \$1,000,000. There is further a surtax progressing from 5 p.c. of the amount of the normal tax and super-tax on incomes exceeding \$6,000, but not exceeding \$10,000, up to 35 p.c. of this amount on incomes exceeding \$200,000. Income to the amount of \$200 for each dependent child is exempt from taxation. Corporations and companies are to pay a tax of 6 p.c. on incomes in excess of \$3,000, but no super-tax or surtax. The import duties on coffee, tea and tobacco are increased by the Customs Tariff Amendment Act, 1918 (chapter 17). The new duties are: On green coffee and chicory 5 cents under the British Preferential Tariff and 7 cents under the Intermediate and General Tariffs; on roasted or ground coffee and chicory 8 cents and 10 cents; on coffee extracts 9 cents and 12 cents; on tea, under both tariffs, 10 cents; on cigars and