

pay taxes; Chapter 68 amends the Municipal Tax Exemption Act of 1920 with regard to votes, petitions and repeals in connection with by-laws; Chapter 69 amends the Statute Labour Act, allowing commutation of Statute Labour where approved by landholders; Chapter 12 amends the Corporations Tax Act affecting a tax on bank reserves, an additional tax on railways, increasing tax on telephone companies, etc.; Chapter 13 imposes a tax of 2 p.c. on transfers of land; Chapter 14 imposes a license upon billiard and pool rooms and bowling alleys; Chapter 11 amends the Mining Tax Act, especially in limiting deduction for municipal tax; Chapter 10 amends the Succession Duty Act in respect to rates of duty. In *Manitoba*, Chapter 1 amends the Amusements Taxation Act respecting the manner of collecting the penalty clause and by giving authority to the government for regulations respecting imposition of tax. In *Saskatchewan*, Chapter 23 amends the Wild Lands Tax Act in respect to equalization of the assessment by the Wild Lands Tax Commissioner; Chapter 22 amends the Succession Duty Act in respect to insurance moneys; Chapter 24 amends the Travelling Shows Act by fixing rates for licenses for such shows; Chapter 42 amends the Arrears of Tax Act with respect to land offered for sale for arrears of taxes, requiring proper publicity for such a sale; that land be not sold at such sale for less than the arrears, penalties, etc., and by giving the owner certain preferences over other bidders for such land. In *Alberta*, Chapter 25 amends 21 sections of the Tax Recovery Act of 1919: one protecting the rights of creditors in the case of lands sold for tax recovery; another regulating the disposal of the proceeds of such a sale; one important amendment is to the effect that in the case of sale for taxes the person or persons interested in the land shall be notified by registered mail and entitled to redeem it at the expiration of nine months from the date of sale, also that after the expiration of nine months a notice of sale shall be published in the Alberta Gazette and in a newspaper having general circulation in the municipality. In *British Columbia*, Chapter 63, first session, amends several sections of the Taxation Act; section 6 of the amendment requiring every person other than corporations, without any notice or demand, to make a return containing a statement of property or income; section 5 referring to depastured cattle, section 8 to procedure in case of returns received after compilation of assessment roll, section 9 to corporations assessment rolls, sections 11 and 25 to mines, sections 16, 23, 24 and 29 to date or procedure when taxes are due or delinquent, sections 18, 21 and 22 to assessment of corporations, section 28 to soldiers' taxes; Chapter 64 amends the Amusement Tax Act; Chapter 65 amends the Poll Tax Act.

Buying and Selling.—In *Prince Edward Island*, Chapter 11 requires the certification of fire insurance agents; Chapter 12 requires the certification of life insurance agents. In *Nova Scotia*, Chapter 14 requires that collecting agents be licensed; Chapter 67 amends the Act respecting insurance agents. In *Ontario*, Chapter 50 amends the Bills of Sale and Chattel Mortgage Act by exempting the Crown