

money orders, and travellers cheques is to apply on amounts under \$5. The tax on matches lowered on small packages. A tax of 2 cents is levied on each one hundred cigarette papers or fraction thereof. A tax of 4 cents is levied on each one hundred cigarette paper tubes or fraction thereof. Cigarette papers and cigarette paper tubes are to be imported and sold in packages. Cigarette papers and tubes are not to be taxed when exported. Ale, beer, porter, and stout exported in bond not taxable when landing certificate produced. Tax on sugar, etc., remitted when imported or bought in bond for further manufacture, but payable when later sold. A tax is imposed on the sugar content of goods imported. Price for sales tax not to include sales tax, but shall include other excise duties when goods sold in bond, and also taxes imposed by Part X and Part XII of the Act. Sales tax on imported goods to be on duty-paid value. Wholesaler who sells for a price less than the value computed under the Act is liable for difference. Current market value of raw furs may be determined by the Minister. Drawback of 90 p.c. of taxes imposed by Part XI of Act upon tires and rubber, etc., exported. Amendments are also made in regard to records and penalties for tampering with same, refunds, etc., and to the Schedules.

The annual salary of the Chairman of the Tariff Board is fixed at \$15,000, and those of the other two members at \$10,000, by c. 51. Pensions are provided as follows: for ten years service, annuity of one-fourth of annual salary received during such period; for less than ten and more than five years service annuity of one-fifth of annual salary received during such period. However, if member serves full ten years and is 64 years of age he may be granted annuity of one-half of annual salary.

Agriculture.—By the Hay and Straw Inspection Act (c. 26), the Minister of Agriculture is given power to make regulations respecting the quality of hay and straw, and to appoint inspectors and empower them to issue certificates of quality. Ss. 156-165 of Inspection and Sale Act are repealed.

Civil Service.—The Salary Deduction Act, 1933 (c. 19), extends salary deductions of 10 p.c. to Mar. 31, 1934. Deduction is also to apply to indemnities of members of Senate and House of Commons for the session which commenced Oct. 6, 1932. Income as reduced by said reduction is to be subject to income tax.

External Affairs.—By c. 39—The Extra-Territorial Act, 1933—Acts of the Dominion Parliament in force previous to the passing of the Statute of Westminster and purporting to have extra-territorial operation, are to be construed as if the Dominion Parliament had then had power to pass laws having such operation.

Immigration and Colonization.—C. 49 amends the Soldier Settlement Act; all interest charges for the year preceding standard date in 1932 are remitted, or applied on principal where already paid. This, however, does not, except under certain conditions, apply to payments in respect of contracts dated Aug. 20, 1924, made under agreement between the United Kingdom and the Dominion. Any payments made between Mar. 31, 1933, and Mar. 31, 1936, for arrears or instalments due, or due within one year thereafter, are to be accepted for double the amount so paid. This credit is not accorded in respect to money, the proceeds of alienation, fire insurance, or payment under agreement for sale. After Mar. 31, 1933, the Director is to release title to equipment under certain conditions.

Indian Affairs.—C. 42 is an amendment to the Indian Act whereby members of the R.C.M.P. are to be truant officers on reserves. No Indian, or band, or irregular band of Indians is to sell cattle or other animals, or grains, root crops, or other produce from any reserve without the consent of the Indian Agent. The