

had been located, and to date, 6,000 more have been found. The project has received substantial, long-term support from the Canada Council.

*The Collected Letters of Benjamin Disraeli*, the published edition on which the research team is working, is scheduled for release in a series of volumes, the first two of which are to appear in 1978.

### Canadian rooms in Australian housing project

Twin towers, each 30 storeys high, which will shortly be opened to house over 500 elderly people in the lower income group at Waterloo, Sydney, Australia, will have four special rooms devoted to Canadian themes.

At the request of the Housing Commission of New South Wales, which built the towers, Canada sent gifts of decorative items for the public rooms, one on each floor, which will be used as "get-together" rooms.

Housing Commission staff devoted voluntarily a great deal of time, effort and imagination to decorating the lounge rooms.

To "humanize" the buildings and project a warmth of feeling, Commission chairman Jack Bourke chose the theme of the voyages of Captain James Cook, to be carried throughout the buildings.

One of the towers has been named "Matavai", after the Tahitian harbour



Four public rooms named Quebec, St. Lawrence, Newfoundland and Vancouver, represent Canada in this new Australian housing project for the elderly built by the New South Wales Housing at Waterloo, Sydney.

where Cook first landed, and to which he later returned. The other tower is "Turanga", after Cook's first landing place in New Zealand.

Canada is represented in both buildings. Matavai has the Quebec, St. Lawrence and Newfoundland rooms and Turanga the Vancouver room.

The buildings incorporate the latest ideas on housing aged people. Each floor has eight units – seven "bed-sitters" for single men or women, and

a double unit for a couple.

All units have their own bathroom and kitchen. The bathroom is planned to double as a laundry, with a steel tub and small washing machine. There are firm grips at shower and toilet, an alarm buzzer by the toilet and by the bed, safety windows which cannot be fully opened except by cleaners with a key and many little "extras" to make the units both safe and homey for elderly occupants.

Some 22 gifts from Canada included wood carvings, lacrosse sticks, snow shoes, a model of a sailboat, a birch bark canoe, a totem wood carving, various Indian artifacts, pieces of amazonite, jade and amethyst, and photographs.

"The prompt and generous contribution from Canada was heart-warming," said staff of the Housing Commission.

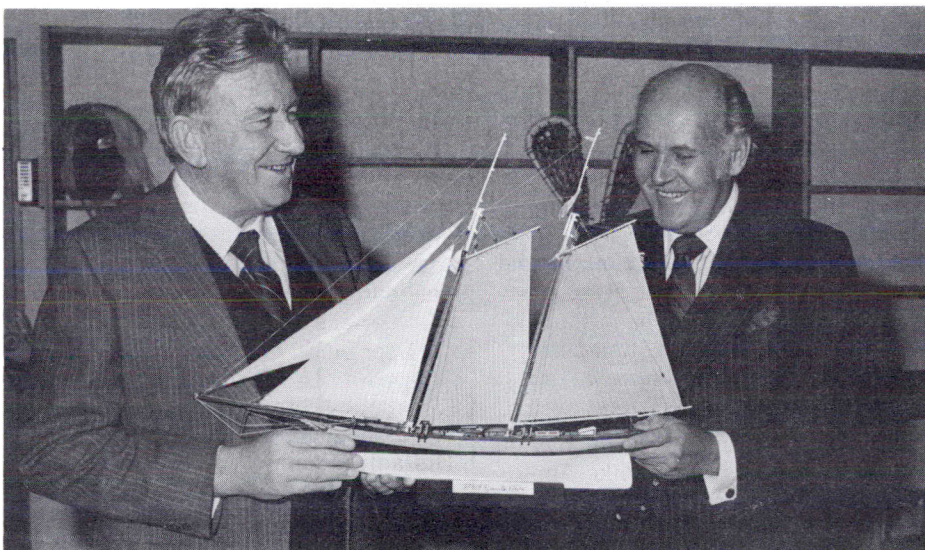
### Avoidance of double taxation pact signed with Israel

The Department of External Affairs recently announced that the Canadian Ambassador to Israel, Edward G. Lee and the Foreign Minister of Israel, Yigal Allon, exchanged on July 27 the instruments of ratification of the Convention between Canada and Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital.

After the 1971 Canadian tax reform, the Minister of Finance indicated it would be necessary to revise existing tax treaties and to negotiate a large number of others.

The Convention, the text of which is patterned on the draft Double Taxation Convention prepared by the Organization for Economic Co-operation and Development, can be divided into seven parts: Scope (Articles 1 and 2); Definitions (Articles 3 to 5); Taxation of Income (Articles 6 to 21); Taxation of Capital (Article 22); Elimination of Double Taxation (Article 23); Special Provisions (Articles 24 to 28); and Final Provisions (Articles 29 and 30).

It can be noted that in the case of dividends, branch profits, royalties, and interest paid to non-residents a general rate of withholding tax of 15 per cent will apply. The Convention also provides for some exceptions in the case of interest and royalties.



The Canadian Consul General in Sydney, W.G. Pybus (right), presents one of Canada's gifts to L.J. Ferguson,

New South Wales Deputy Premier, also Minister of Public Works, Minister for Ports and Minister for Housing.