

FORT WILLIAM RETAILERS' RESOLUTION RE CARTAGE CHARGES.

The Fort William branch of the Retail Merchants' Association of Canada last week passed a strong resolution regarding the present practise of cartage charges being a charge on the consignee. The resolution, which calls for action on the part of the other branches of the Association, is as follows:

RESOLVED, that it is in the best interests of the retail merchants of Canada that the practice of wholesalers, jobbers, and manufacturers of making or compelling the consignee to pay his (the consignee's) Cartage Charges, be stamped out.

THEREFORE, the best way to bring this question (forcibly) before the Board of Railway Commissioners is to have every Local Association in the province make representation in the matter to their local representative as well as direct with the Dominion Board of Railway Commissioners, either at the Commissioners next sittings in their respective cities, or direct at Ottawa. With this end in view, we the Fort William Branch of the Retail Merchants' Association of Canada, request the Ontario Provincial Board, to secure the itinerary of the Railway Commission and bring this matter before the attention of the various Associations throughout the province and the different Boards of the other Canadian Provinces.

SALE OF ADULTERATED FOODS.

Last week three grocers in the City of Peterboro were fined \$25.00, and costs of \$12.00, for sale of Turner's Finest English Malt Vinegar, Three Star Quality.

The prosecutions were taken by the government inspectors who proved that the vinegar sold under the above description was adulterated, within the meaning of the adulteration act. Upon investigation it was found that the Company who sold these goods had practically gone out of business and that the stock had been purchased by another party, who, of course, disclaim any responsibility.

The Retail Merchant's Association has therefore notified all its members that if any do have any more of those goods in stock that they should not offer the same for sale. It is unfair that the merchant should stand the hardship of being fined for selling goods which he received in sealed packages and that in most cases he should find it impossible to obtain any redress from the party selling the goods.

A merchant dealing in food products should request the manufacturer to give him a warrant with each invoice in the following form:

FORM OF WARRANTY.

I hereby warrant that the undermentioned articles, manufactured by myself or by persons known to me and sold by me to on the dates opposite thereto, are pure and unadulterated within the meaning of the Adulteration Act.

DATE.	ARTICLE.
	(Signature of manufacturer or vendor).

WAR STAMP ON OXO OR BOVRIL.

A large number of enquiries has been received at the Toronto office of the Retail Merchants' Association of Canada regarding putting war stamps on Oxo or Bovril or products of that nature. The information received indicates that a large number of grocers and druggists have been putting stamps on those goods. The Retail Merchants' Association has advised its members that these products, being under the category of food products, no war stamps are required.

President Philip T. Dodge, of the International Paper Company, last week stated that the 1917 price for news print paper would be about 3 1-10 cents at the mill, judging from present conditions. The price may be a little above or under that price, Mr. Dodge said.

THE MILEAGE SCRIP.

Retail Merchants' Association Holds that the National Mileage Company's Scheme is Illegal.

A company incorporated by letters patent, under the Companies' Act of Canada, has, among other powers, the following:

"To carry on a business of publicity and advertising agents and to take such means of promoting the business of the customers of the company as may be most advantageous and particularly by means of scrip or coupons sold or given for advertising purposes and exchangeable for any railway or steamship tickets by the customers of the company using such scrip or coupons for their business."

The company claims that because they have obtained such power in their letters patent that they are able to carry on a scheme which is a violation of the trading stamp law.

The Dominion Board of the Retail Merchants' Association of Canada has looked into the matter very carefully and they have come to the conclusion that a company may be authorized to deal in coupons or scrip provided such coupons are in conformity with the trading stamp law, but that they are unable to carry on such business if the coupons or scrip do not conform to the said law.

In the case of the National Mileage Company of Canada Limited the Dominion Board of the Retail Merchants' Association has issued a letter to the Provincial Board of the same Association requesting them to send out a letter to all their members in each province where the above company is doing business, and telling them that the scheme is illegal and that any merchant who undertakes to give his customers any of the said coupons that they are liable to a fine as well as their own customers.

It will be remembered that the trading stamp law, amending the criminal code was passed by the Parliament of Canada in 1905 at the request of the Retail Merchants' Association and while the Retail Merchants' Association do not wish to interfere with any schemes that are legal they are actually determined to stamp out any schemes which are not in conformity with the law.

In the Province of New Brunswick, a company doing business under the name of the "Cash Sales System" is trying to introduce a system that is called "a profit sharing plan." Great doubts are entertained as to the legality of the plan and the Dominion Board has had the matter under consideration for several days and will be in a position to advise the members of the Association in that Province very shortly.

CAPTAIN FRANK ROSS NEWMAN.

Capt. F. R. Newman, son of the late Mr. T. H. Newman, of Caverhill, Learmont & Company, has made the supreme sacrifice. He was born at Montreal thirty-eight years ago, and educated at the Montreal High School. He became associated with the Canadian Fairbanks-Morse Company, Limited, and in 1903 opened their Winnipeg Branch, which he managed for four years. He then joined the staff of Caverhill, Learmont & Company, and remained with them at Winnipeg for about four years. He returned to Montreal with that firm, and subsequently rejoined The Canadian Fairbanks-Morse Company, Limited, as manager of their Toronto branch in the fall of 1911. At the outbreak of war, he joined the "Queen's Own", Toronto, and went overseas in May, 1915, as Quartermaster and Honorary Captain of the 19th Battalion, under command of Col. McLaren. The Battalion left England for France in September of the same year.

During the summer of 1916, Captain Newman was laid up for two months with trench fever. On his return to the trenches he was made adjutant of the 19th Battalion. He had not returned to duty more than two weeks before he was wounded by shrapnel shell in the knee, and in the face. He was transferred to a London hospital, where it was reported he was progressing favorably. Tetanus, however, set in, and the end came unexpectedly.

He is survived by his mother and sister, Mrs. Douglas Gurf, and two brothers, Mr. J. G. Newman of the McClary Mfg. Company, and Mr. H. Newman, who is Lieutenant in the Reinforcing Company of the "Scots", (5th Royal) now awaiting orders to proceed Overseas.

THE WINNIPEG BUSINESS TAX.

Winnipeg Retail Merchants Object to Inequalities of the Tax and Recommend Income Tax System.

The Winnipeg branch of the Retail Merchants' Association last week presented a strong case before the special tax board appointed to consider the taxation system of that city. The retail merchants have spent a good deal of time and have gone to considerable expense in collecting and compiling information on the systems in force in other cities which was presented to the board. Strong exception was taken to the business tax calculated on the rental value, and the speakers advocated that the income tax be made the principle form of securing revenue. Mr. J. H. Curle, secretary of the Retail Merchants' Association, gave numerous instances as to the manner in which the various existing taxes worked out, from the two-thirds tax on buildings to complete exemption and a heavy tax on vacant property. He pointed out the inequalities of the present system of business taxes and recommended that a form of income tax be adopted in lieu thereof.

In speaking about taxation on land and buildings, Mr. Curle suggested that while the association was not of the opinion that buildings should be untaxed at the present time, it thought the valuation should be a more conservative one.

He mentioned several cities of the west in which the single tax has been adopted. It worked better in periods of great activity that it did in periods of partial depression. It tended to the construction of more buildings than were actually required which in itself was not desirable. In some of these cities there appeared to be a desire to lighten the burden of the vacant property owners by placing some portion of the tax upon buildings, for when there was ample accommodation in a town or city there appeared to be no reason why the owner of vacant property should be penalized for not building.

Claim Proportion Too High.

The retail merchants of Winnipeg paid about 40 per cent. of the total taxes levied in the city, and this they thought too high. Numerous comparisons between the business tax paid by retail firms and wholesalers were given, showing that comparatively small retail concerns paid as much or more than large and wealthy wholesale institutions. It was pointed out that retail stores on the main streets were a constant advertisement for the city and that with lighter taxes there would be fewer vacant stores.

Mr. Curle also gave the board some information regarding the application of the income tax in Wisconsin. The first year when it was introduced people were a little suspicious of it. The first year, however, it cost but 1.3 per cent. to collect, and there was only 4 per cent. of delinquencies. The second year there was only 2 per cent. of delinquencies, and the cost of collection had been reduced to 1.1 per cent. It appeared to work very satisfactorily in that state, and seemed to be an equitable form of taxation.

DR. A. MAGILL, NEW SECRETARY WINNIPEG GRAIN EXCHANGE.

It was announced last week that Dr. A. Magill, Chairman of the Board of Grain Commissioners of Canada, had resigned to accept the secretaryship of the Winnipeg Grain Exchange. Dr. Magill has occupied the position as head of the Grain Commission since its formation by Sir George Foster a few years ago. Regarding the resignation Sir George is reported as saying: "I regret to say that I have received the resignation of Dr. Magill. He was my special choice for the chairmanship of the Grain Board when it was instituted, and during the time that he has been acting in that capacity he has rendered most valuable service, and, with the co-operation of his colleagues, placed the system of inspecting, grading and transporting grain on a basis which commands the appreciation and confidence of both the producers and carriers of grain alike."

"Dr. Magill's equipment as a student, a keen observer and his sympathetic appreciation of men rendered him particularly well qualified for the work he had to do. I am exceedingly sorry that he has resigned and my regrets, as I well know, are shared by those who are most keenly interested in the production and marketing of our great basic cereals."