

able freedom from error is noted in shipments from the Old Country. A customs official states that in his eighteen years' experience he has not found a single error in shipping goods, comparing invoices with goods at the examining warehouse. This is one point on which eastern shippers can improve. Errors are more serious owing to the distance.

G. S. B. P.

### QUEBEC TAX WILL STAND.

At a meeting of the Quebec Cabinet last month Premier Gouin and Provincial Treasurer McCorkill stated to a joint delegation of the Montreal Board of Trade, La Chambre de Commerce, and the British Agents' Association, that the tax of \$300 on non-resident commercial travelers, representing houses having no place of business in Canada, would stand. The Cabinet contended that it protected the interests of business people in Quebec Province, and at the same time this tax provided revenue which they urgently needed.

The board of trade was represented by Mr. George Caverhill, of Caverhill, Learmont & Co., while the Chamber of Commerce stated their objections to the tax through Messrs. Catelli and A. B. Roy. Mr. G. B. Fraser and Mr. Thomas Brophy outlined the views of the Wholesale Dry Goods Association, and Mr. R. Henderson and Mr. J. H. Shaw spoke for the British Agents' Association. The deputation was influential in every respect, and the Cabinet listened attentively to their recommendations and objections to the tax, stating that they would always be pleased to welcome suggestions. The deputation expressed regret over the decision of the Cabinet, but the strong pressure from every source is expected to result in at least a reduction of the tax.

## CHRISTMAS PRESENT — THAT — PAYS A DIVIDEND

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