

In all cases, the above provincial tax is eligible apart from the impost or tax imposed by the local or country councils.

The duty on Tavern, Shop Licenses, Auction, Auction duty, &c., under Confederation, belong to the Local Governments.

Persons infringing the law are liable to a fine of \$50, or to an imprisonment of 3 to 6 months in the common gaol of the district.

INLAND REVENUE OFFICE.

17 St. James st. L. T.

OFFICERS.—*District Inspector*, J. M. Lemoine; *Collector*, J. E. Fortier; *Excise men*, J. H. Cahill; M. McNamara, Joseph Rouleau, George Bourassa, James Courtney, John Stewart and George Neilan.

TRINITY HOUSE.

Point à Carcy, L. T.

Vital Têtu, master; F. Gourdeau, sen., superintendent of Pilots; J. D. Armstrong, harbor master; H. N. Jones, D. McGie, John Sharples, Joseph Hamel, H. Smith, E. Beaudet, wardens; Alex Lindsay, clerk; A. Lemoine, treasurer.