the freight carryings of the R.M.S.P.C., especially on the north-bound passage during the slackness of the sugar season, and the fact that the freight rates of this company have been controlled by the government, and the company has not been free, therefore, to take advantage of the greatly increased rates during the war and since, and also owing to the great increase in the price of coal, as well as ship commodities, the company has made application for an increase in freight rates, which is now being considered by the department of trade and commerce, as also by the St. John and Halifax boards of trade."

Thirty-five cargo vessels already have been completed and are flying the ensign of the Canadian government merchant marine in the seven seas. The shipbuilding programme of the government contemplates the construction of sixty-three vessels in all, with an aggregate tonnage of 376,725, and at a total cost of $72,332,940. The completed vessels are now being operated in conjunction with the Canadian National Railways.

Arrangements now are being made with the liquidator of the Dominion Shipbuilding Co., of Toronto, for the completion of the two 3,500-ton ships which that corporation had under contract; about three-quarters of the work had been completed when the firm went into liquidation. The department of marine will either undertake to complete the work itself or have it done through the liquidator.

Canadian Trade Commission Done

Another government body to go out of existence at the end of the present week is the Canadian Trade Commission, of which F. H. Wilkie is head. The commission, which had offices both in Canada and Great Britain, has been gradually restricting its activities ever since the retirement from the overseas end of Lloyd Harris and since war-time licensing of exports and imports went out of fashion.

Will Explain Luxury and Sales Taxes

In view of the uncertainty among business men regarding the collection of the new Dominion taxes, G. W. Taylor, assistant deputy minister of customs and inland revenue, has gone to the maritime provinces to explain them. He will visit Quebec and Montreal on his return. Hon. R. W. Wigmore, the minister of the department, had intended making this trip himself, but was prevented from doing so by pressure of business; he may a little later visit the western cities, accompanied by R. R. Farrow, deputy minister, and by Mr. Taylor.

A statement issued on Tuesday by Sir Henry Drayton, minister of finance, shows income tax returns by occupations in 1919, on incomes of 1918. The figures are as follows:—

Occupation.	No. of tax-payers.	% of whole amount.	Amount assessed.	%
Agriculturalists	6,493	6.5	$ 402,970	2.2
Legal	1,699	1.7	350,376	1.9
Medical	3,042	3.0	283,373	1.6
Engineers	986	1.0	136,138	.8
All others—				
Professions	5,945	6.0	378,044	2.1
Financial	5,907	6.0	1,124,722	6.2
Employees	37,338	37.4	5,606,759	31.0
Mechanics	20,445	20.5	231,057	1.3
Merchants	10,219	10.2	2,223,651	12.3
Manufacturers	931	1.0	1,555,885	8.6
All others	4,724	4.7	1,387,404	7.7
Corporations	2,039	2.0	4,385,598	24.3
Totals	99,768	100.0	$18,065,977	100.0

Wheat and Sugar Control

Control of wheat and sugar, two commodities which have suffered heavy price declines during the past few weeks are now under daily discussion in government circles. Strong pressure has been brought to bear from the west to have the government guarantee a wheat price, but it is feared that a heavy loss might be incurred if such a guarantee were to be made. The marketing of wheat and the price obtained is of such great importance to this country that the question is being considered from every angle, however.

During the past few days, however, the wheat question has been eclipsed by public interest in sugar. On October 13 the Board of Commerce issued an order fixing the retail price of granulated sugar at not more than 21 cents per pound, plus freight, and prohibited imports of refined sugar. This order virtually maintained the price in the face of a falling market and was met with loud protests. After a hearing of the case on October 20 the government suspended the order.

Marine Fisheries

Canada, Newfoundland and the United States are to appoint three members each on an international committee on marine fishery investigations under an agreement reached at an informal conference held last month in Ottawa. The conference resulted from the correspondence extending over a number of months between representatives of the three countries on the marine fisheries of the Atlantic and Pacific coasts. The international committee, in the view of the conference, should determine what measure of international cooperation is desirable in the study of fisheries, what general investigations should be undertaken, consider definite problems that may be awaiting study, submit recommendations to their respective governments, and co-ordinate and co-relate the results of the work. The conference also recommended that the international committee establish contact with the permanent international council for the exploration of the sea.

Merchants Require Licenses

Under the revised system of collecting the luxury taxes in Canada, which comes into effect on November 1, every merchant will be under license. The plans for inaugurating the new system are well advanced and the special stamps will be available for all merchants by the last day of this month. The method to be followed, it is explained, will give the Inland Revenue Department a complete check on all transactions, and the collection by means of stamps will make the operation of the act much more simple.

Every merchant is to be supplied with a special machine for cancelling the stamps by perforation, and merchants will be charged a nominal license fee of $2. They will not, however, be required to pay anything for the perforating machine. Supplies of the stamps will be available at all banks and also at the various local customs offices, so that it will not be necessary for merchants to stock up for long periods in advance.

While the statement has not been made officially that such action is contemplated, it is pointed out that in the case of merchants who persist in ignoring or evading the law regarding the collection of luxury tax on goods sold by them, it will be within the power of the department under the new regulations to refuse to renew the licenses of such merchants, and they would thus be unable to continue in business.

Ruling on Coal

The Board of Commerce, in a judgment on complaints that unduly high prices have been charged by the coal dealers of Guelph for domestic sizes of anthracite coal, finds that the consumers of Guelph on the whole have been more than fairly treated by their dealers, and during the present crisis they are doing all that possibly can be done to secure sufficient tonnage to meet all wants at the best possible prices. "The position," says the board, "is unenviable for the reason that they are finding it almost impossible to get coal at any price, and if they pay the outrageous figures asked, they are looked upon as profiteers. There is profiteering in most of the coal received, but not by the local dealers. Where this profiteering is done is quite plain when it is noted that premiums of from one to seven dollars per ton are demanded and received across the line." In two instances, however, the board orders cuts and refunds.