

possible profits of the illegality, becomes in effect a license to commit crime. Take, for example, the fines imposed on dealers who disobeyed the Government price regulations.

If there ever was a crime which deserves capital punishment it is profiteering in the necessities of life during war time. It embodies all the moral elements of treason and springs from a motive more sordid than that which ordinarily animates the traitor. The murderer may kill from passion, the anarchist may plead a real though misguided sympathy with the sufferings of the poor, but the profiteering merchant weakens the resources and the morale of the country for his own financial gain. To a lesser degree, the merchant who in time of peace gives short weight or adulterates a food product is guilty of a crime involving more moral turpitude than most felonies for which men are sent to the penitentiary. Moreover, by a climax of irony, in such cases the fine imposed does not come out of the culprit but out of his victims. Even if it exceeds the past profits of his illegal dealing, which is rarely the case, it merely incites him to more cunning fraud until he can make the ultimate consumer pay the balance. As a general rule, any offence which is adequately punished by a fine does not merit punishment at all. There are some minor offences of which cognizance must be taken for which a sentence of imprisonment is excessive. In such a case the methods of the juvenile court should be adopted, the offender being released on parole and required to report from time to time until he satisfies the Court that there is no likelihood of his repeating the offence. Minor crimes spring from an inadequate sense of social duty and such treatment would do far more to awaken that sense than the imposition of a fine. If it fails and the crime is repeated, imprisonment would then be merited.—*Law Notes.*

SUCCESSION DUTIES ACT.

The issue of Government bonds which are not subject to the duties imposed by the Succession Duties Acts of the various Provinces is a matter which might well engage the attention of our Legislatures, in reference as well as to securing uniformity in our laws as to the objectionable nature of this exemption.