TAX AGREEMENT WITH FRANCE: The Department of External Affairs announced on June 20 that by an Exchange of Notes between the Governments of France and Canada provisions of two Conventions removing double taxation in the fields of income tax and succession duties have now been brought into force. By the Exchange of Notes, signed in Ottawa on May 28, 1953, provisions on income taxation, with certain exceptions, and provisions on succession duties became effective retroactive to January 1, 1952.

The original agreements were signed in Paris, March 16, 1951, and a codicil to the Income Tax Convention was signed at Ottawa, October 6, 1951.

Under the Income Tax Convention the two Governments agree to follow certain rules in taxation on industrial and commercial profits earned in one country by business concerns of the other country. The agreement embodies the principle of "permanent establishment" of an enterprise in both countries and emphasizes residence rather than nationality as a basis for taxation. Each country undertakes generally to credit, with respect to its own levy, the amount of tax paid at the source on income from the other country. In the case of shipping and aviation concerns, taxation will be levied only by the country in which the headquarters are located. Other articles deal with royalties, pensions, annuities, earnings of professional men, public servants, teachers and students.

Retroactive effect is given to a provision limiting the taxation by France of Canadian companies which have had branch offices or subsidiaries in that country. Under the agreement, each Government may give administrative assistance to the other by way of information upon request in particular cases.

The Succession Duty Convention is limited mainly to reciprocal undertakings to allow credits in one country in respect of duty paid to the other country.

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RECORD INSTALMENT BUYING: Cash, charge and instalment sales in the first quarter of 1953 were at record high levels for the period, according to the Bureau's quarterly report on retail consumer credit. Instalment sales soared 38.1 per cent over a year earlier, while charge and cash sales showed moderate increases of 6.2 per cent and 4.8 per cent, respectively. Total retail sales advanced 8.1 per cent.

Cash sales in the first quarter of 1953 rose to $1,674,000,000 as compared with $1,596,900,000 a year earlier, increases being common to most trades. The largest absolute gain -- $34,100,000 -- occurred in the motor vehicle trade, while radio and appliance stores had the highest percentage increase of 20.7 per cent. Cash sales of hardware retailers advanced 10.8 per cent, family clothing 5.8 per cent, and jewellery 4.3 per cent. Coal and wood dealers retail sales were off 13.4 per cent, country general 4.9, men's clothing 2.6, and independent grocery and combination 1.2 per cent.

Instalment sales in the January-March period rose to $288,800,000 from $209,100,000 a year earlier.

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DR. GOEDHART'S VISIT: The United Nations High Commissioner for Refugees, Dr. G.J. van Heuven Goedhart, visited Ottawa this week.

Dr. Geodhart conferred with officials of various government departments concerning the execution of the responsibidities he has carried since January 1, 1951 for the legal and political protection of refugees, for the improvement of their welfare and for assisting with efforts to integrate them in their countries of refuge or to resettle them elsewhere. He expressed his thanks for Canada's contribution of $100,000 made earlier this year to the United Nations Refugee Emergency Fund.

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MEDICINE FOR ARCTIC OUTPOSTS: Nearly 4,000 tons of supplies will be shipped to Canadian Arctic outposts this summer by the Department of Transport, according to an announcement by the Minister of Transport. All but 580 tons will go to Eastern Arctic points.

A special consignment to the north this summer will be some 7,000 doses of anti-rabies vaccine being shipped north by the Department of Agriculture to some twenty outposts to offset a spread of this disease to the dog teams of the Eastern Arctic Eskimos. In addition, some 6,000 lbs. of medicine are included in the cargo, destined to replenish the supply of some five of the principal outposts.

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COARSE GRAIN EXPORTS UP: Total bushel volume of Canadian coarse grain and flaxseed exports for the August-April period of the current crop year show an increase of some 62 per cent over the comparable period of 1951-52, according to the Bureau's coarse grains quarterly. Although exports of each of the four grains were proportionally much greater than during the first nine months of the preceding crop year, most of the increase was accounted for by heavy shipments of barley.

The United States was the major market for Canadian oats and rye, while the Federal Republic of Germany, Japan and the United States received most of the barley shipments. Belgium took most of the flaxseed. Current crop year exports of the four grains to April 30, with last year's figures in brackets, were as follows: oats, 46,400,000 (36,800,000); barley, 77,300,000 (40,600,000); rye, 5,700,000 (2,700,000); and flaxseed, 3,500,000 (1,600,000).