Passenger Rate Meetings at Toronto.

The annual meetings of the International Water Lines Passenger Association, the Niagara Frontier Summer Rate Committee and the Great Lakes and St. Lawrence River Rate Committee were held at Toronto in January. The rate representatives met on Jan. 26 and 27, and prepared the rates for submission to the general meetings of the three associations, at which they were confirmed without alteration.

At the Niagara Frontier Summer Rate Committee's meeting, Jan. 28, the chairman, F. T. Grant, G.P.A., Rutland Rd., Rutland, Vt., stated that the meeting had been called for the purpose of compiling for the information of interested lines, summer fares from Niagara Falls, Toronto, Montreal, Quebec, Detroit, Port Huron, Boston and miscellaneous points for season of 1915.

Mr. Grant was presented with a gavel, the head of which was made of marble from a mine under the Rutland Rd's right of way at North Rutland, Vt., and the handle of rosewood taken from the last wooden car used on that company's line.

R. L. Fairbairn, G.P.A., Eastern Lines, Canadian Northern Ry., was elected chairman for this year, and presided over the remainder of the meeting. The Erie Rd. was readmitted to membership.

The fares, as compiled by the rate representatives, were adopted, and it was understood that summer excursion tickets would be on sale May 1 to Oct. 15, and bear final limit of Oct. 31, inclusive, except where otherwise stated.

It was decided that the proceedings be issued by the Secretary for the information of interested lines, which are to understand that the publication is not a tariff or substitute for one, and consequently will not be accepted by the Board of Railway Commissioners for Canada, the Interstate Commerce Commission, or the New York State Public Service Commission as a legal tariff covering the fares shown therein.

The Secretary was instructed to compile and issue a Division Book, which will show divisions of all fares shown in the Niagara Frontier Summer Rate Sheet by all routes interested in same. The expense of compiling and issuing the summer rate sheet and division book, including Secretary's salary, will be assessed on the basis of mileage of each line over which fares are quoted in the sheet.

At the Great Lakes and St. Lawrence River Rate Committee's meeting, Jan. 28, W. F. Herman, G.P.A., Cleveland and Buffalo Transit Co., presided until the election of J. F. Pierce, G.P.A., Canada Steamship Lines, Ltd., as chairman for this year. The Indiana Transportation Co., Chicago, was admitted to membership.

The representatives of the various steamer lines were invited to announce their fares for the season of 1915, which the Secretary was instructed to embody in the proceedings.

James Morrison, A.G.P.A., Eastern Lines, Canadian Northern Ry., Montreal, is permanent Secretary of the Niagara Frontier Summer Rate Committee and the Great Lakes and St. Lawrence River Rate Committee.

The next annual meeting of the three associations will be held in Buffalo, N.Y., in January, 1916.

The International Water Lines Passenger Association met Jan. 27, the President, O. H. Taylor, P.T.M., Eastern Steamship Corporation, New York, in the chair. He was presented on behalf of the Chicago, Duluth & Georgian Bay Transit Co., with a gavel made from wood used in the construction of the s.s. South American for that company, and which was placed on the Chicago-Duluth route in June, 1914.

The following lines were admitted to membership:—Great Northern Pacific S. S. Co., Indiana Transportation Co., United Fruit S. S. Co., Victoria Navigation Co., Ltd.

The subjects listed for discussion were dealt with and officers for the current year were elected as follows:—President, W. P. Hinton, A.P.T.M., Grand Trunk Pacific S. S. Co., Montreal; Vice President, F. B. Hibbard, G.P.A., Hudson River Day Line, New York; Secretary, M. R. Nelson, C.C.G.P.D., Northern Steamship Co., New York; Executive Committee—P. Robbins, G.P.A., Goodrich Transit Co., Chicago, Ill., 2 years; H. H. Cudyworth, G.P.A., Eastern Steamship Corp., Boston, Mass., 1 year; E. W. Holton, G.P.A., Northern Navigation Co., Sarnia, Ont., 1 year.

Special Dominion Taxation.

The Minister of Finance introduced a series of resolutions in the House of Commons, Feb. 11, to impose special taxation to meet deficiencies in revenue. The following are the principal items affecting transportation companies:—

Every cable and telegraph company shall pay for Consolidated Revenue Fund 1 cent upon each dispatch or message originating at the offices of the company in Canada and transmitted thence over the company's lines for which a charge of 15 cts. or more was imposed, the company having the right to charge the 1c. to and collect the same from the person paying or liable to pay the regular charges for the transmission of the dispatch or message;

Every purchaser of a railway passenger ticket or right to transportation over a railway to any place in or outside of Canada, a steamboat passenger ticket or right to transportation by steamboat between ports or places in Canada or from a port or place in Canada to a port or place in Newfoundland, the West Indian Colonies or the United States, a ticket or right entitling the passenger to transportation over a railway and by steamboat to a port or place in Canada, Newfoundland, the West Indian Colonies or the United States, whether such transportation be by railway and steamboat or by steamboat and railway or by railway, steamboat and railway, shall pay for Consolidated Revenue Fund, in addition to the regular charge for the ticket or right, in respect of a ticket or right costing-over \$1 and not more than \$5—five cents, over \$5—for each \$5 and in addition for any fractional part of \$5—five cents:

Every purchaser of a berth in a sleeping car or seat in a parlor car shall, in addition to the regular charge for the berth or seat, pay for Consolidated Revenue Fund, 10 cts. in respect of each berth bought, 5 cts. in respect of each seat bought;

Every company carrying passengers by vessel from any port or place in Canada to any port or place outside of Canada, except Newfoundland, the West Indian Colonies and the United States, shall pay for Consolidated Revenue Fund in respect of each passenger carried—\$1, if the amount chargeable for the passage exceeds \$10; \$3 if the amount chargeable for the passage exceeds \$30; \$5 if the amount chargeable for the passage exceeds \$60, and the company may charge to the passenger and may collect from him the sum so payable;

No person shall issue a cheque at or by a bank and no person shall negotiate a bill of exchange through a bank or deliver a bill of exchange to a bank for collection unless he affixes thereto a stamp of the value of 2 cts.; a cheque or other bill of exchange made or drawn out of Canada in the possession of a bank in Canada shall before payment or pre-

sentment for payment have affixed there to a stamp of the value of 2 cts., and the value of the stamp shall be chargeable to the person entitled to the proceeds of the cheque or bill; Every customer of a bank shall affix to a receipt for money paid to him by the bank and chargeable against a deposit to his credit in the bank a stamp of the value of 2 cts.;

Every express company carrying on business in Canada shall, before the issue of a money order or a traveller's cheque, affix thereto a stamp of the value of 2 cts. charge able to the purchaser of the order or cheque or to the payee thereof;

No money order or postal note shall be issued under the provisions of the Post Office Act until there is affixed thereto a postage stamp of the value of 2 cts. and 1 ct respectively, to be paid for by the purchaser of the order or postal note, and upon such stamp there may be printed or impressed the words "war tax";

On every letter and post card for transmission by post a tax of 1 ct. shall be levied and collected, such tax to be payable by affixing to the letter or card a postage stamp of that denomination, upon which there may be printed or impressed the words "waftax";

Every person by whom goods are received—to be exported or carried coastwise, or to be transported by railway, shall attach to the bill of lading or other evidence of receipt a stamp to be furnished by the shipper or consignor, of the value of 2 cts.

Railway Route Maps Approved.

The Minister of Railways and Canals approved of the following railway route maps: Feb. 3:—

Edmonton, Dunvegan and British Columbia Ry., from Tp. 78, R. 7, w. 6 m., Alberta, Tp. 78, R. 13, w. 6 m., about 48 miles.

Peace River Tramway and Navigation Co., from Fort Smith to Smith's Landing Alberta, about 17 miles; also from south Vermillion in Tp. 108, R. 6, w. 5 m., the Peace River, north of Vermillion Falls about 10 miles.

The Canadian Transfer Co.'s officers and directors elected recently for the current year are:—President, C. Cassils; other directors, Hugh Paton, G. R. Starke, Sir Mortagu Allan, F. W. Molson; General Manage and Secretary, F. M. McRobie.

New Brunswick & Prince Edward Island Ry.—In the Senate, Feb. 12, in answer Senator McSweeney, Senator Lougher stated that there is an agreement for purchase by the Dominion Government the N.B. & P.E.I.R., which is 36 miles long the owners being "The New Brunswick Prince Edward Island Ry." the price to \$270,000. The line is being operated by Intercolonial Ry.

The Southampton Ry. Investigation. Minister of Railways laid on the table the House of Comons, Feb. 8, the report the investigation made into the constru tion of the Southampton Ry, in New Brund wick. wick. The Commissioner, C. A. Pring K.C., finds that the Government had of paid a subsidy of \$34,607, and reprimand E. V. Johnson, Inspecting Engineer, ways Department, for having accepted construction engineer. construction engineer's word as to the of the line, but adds that it was a physic impossibility for Mr. Johnson to persons investigate the cost of construction of the lines he had to inspect. Corresponded brought down with the report shows the Department of Justice is taking to recover the amount of the overpaid

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