

CONSTRUCTION

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CONTRIBUTIONS.—The Editor will be glad to consider contributions dealing with matters of general interest to the readers of this Journal. When payment is desired, this fact should be stated. We are always glad to receive the loan of photographs and plans of interesting Canadian work. The originals will be carefully preserved and returned.

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W. H. HEWITT, Business Manager

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Battlefield Memorials

The report of the special committee appointed to consider the question of erecting battlefield memorials in France and Belgium to commemorate the gallantry of Canadian troops, indicates that the matter is being dealt with in the right way. There at least seems to be a concurrence of opinion among the committee that the proper procedure is to hold a competition among Canadian architects, sculptors and artists, with professional assessors to draft the conditions and make the award. The recommendation is that an open competition be held, followed by a limited one, in order to select the most suitable designs.

The importance of the project and the great purpose it represents make it necessary that it should be carried out under the very best auspices. Professor Percy E. Nobbs of McGill University, who has been advising the committee and who has made many valuable suggestions, strongly urges this as a condition necessary to the successful development of the

undertaking. His recommendation is based both upon a broad architectural experience and a knowledge gained in overseas service which has familiarized him with the battlefield area and makes him a most competent authority on the subject. Indeed the history of all public undertakings in which architecture is concerned shows that where professional assessors are not appointed and the conditions of competition properly prepared the outcome is disappointing. As the report points out, there will be so many monuments in France that it is important to have a distinctive Canadian type. Whether the project assumes the form of eight separate monuments governed by a ruling type, or comprises seven monuments with one dominating scheme, in order to be really interesting in character they should be distinctive in matters of detail, and therefore represent the work of different architects. The best way to assure this is to bring the work under competent direction and supervision along lines which the report suggests. It is therefore to be hoped that the recommendations made will be endorsed and accepted by the Government, for it would indeed be unfortunate if our efforts in such an enterprise should suffer by comparison, or so worthy an object fail in final results.

The New Tax and the Building Industry

The following ruling has been issued by the Inland Revenue Department, Ottawa, respecting the new budget tax as it affects the building industry:

"Contractors and sub-contractors will have to pay 1 per cent. tax on materials used by them.

"Products of the soil, such as sand, gravel and unprocessed stone, are not taxed. Lime, cement and stone which is quarried, crushed or which passes through any process, come under the tax.

"Building contractors and sub-contractors, though technically manufacturers are regarded for the purposes of the tax as retailers, selling to consumer. The tax is not chargeable on the amount of the contract, either between the sub-contractor and contractor or between the contractor and the owner.

"If a contractor or sub-contractor manufactures material for his work, such as metal cornices, sash and door frames, iron railing, etc., he is required to pay the tax on the cost of manufacture, including labor. He is not required to pay the tax on installation.

"The tax is primarily one upon materials, and is not intended to be a tax upon labor. Labor used in the installation of materials is not taxed, but the tax does apply to labor used in the manufacture of materials."