

The Premier of British Columbia has expressed his wish to be helpful, and it seems unlikely that the taxes mentioned have any significance in that Province.

The Government of the Province of Quebec practice is to treat drivers of motor vehicles belonging to a foreign government as exempt from the payment of license fees. The Motor Vehicle Act specifically exempts from any fees any motor vehicle belonging to a government, and the Government of Quebec treats this exemption as applying to a foreign as well as to a domestic government and as extending to the drivers' license fee as well as to the registration fee of the vehicle itself. Poll taxes in Quebec are not provincial but municipal and as a rule are not payable by non-residents. A great many municipalities do not impose any such tax. In view of the extreme improbability of such tax applying to any United States citizen employed on United States defence projects in the Province of Quebec, the Province feels that it would be inexpedient to introduce legislation on the subject.

I am inclined to think that little would be gained by pressing the provinces for uniform action at the present time or for more explicit undertakings. The probability seems to be that few, if any, difficulties will arise in practice, and I should appreciate it if you will bring to my attention any cases in which provincial taxes, of the character mentioned in this letter, are imposed in connection with United States defence projects.

Yours sincerely,

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Under Secretary of State
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O T T A W A.