

“ II. The Conference further records its opinion that the experimental work on large vehicles now being carried out by the Directing Committee is likely to prove of great value to the development of the British Commonwealth. It trusts that means will be found to enable the Council to complete this agreed programme, and notes with appreciation the substantial contributions which the Empire Marketing Board has been able to make to these developments.”

(g) ARRANGEMENTS FOR A CONFERENCE OF STATISTICIANS.

In the course of successive Imperial Conferences the inadequacy of existing statistics for the purpose of presenting a general review of the production and trade of the Commonwealth as a whole has received attention. Since the 1920 Conference of Statisticians the preparation of trade statistics in the colonies and dependencies has been systematized on lines permitting of fairly ready comparison with corresponding data prepared for the United Kingdom, but difficulties have been experienced in respect of the trade statistics of the Dominions and India.

It was recognized that if real progress was to be made in the preparation of statistical surveys covering the Commonwealth as a whole a further meeting of statistical officers would be necessary, and the matter was accordingly referred to the General Economic Committee for further consideration.

The committee proposed that a Conference of the Statistical Officers of the various parts of the British Commonwealth should be held in September, 1932, at Ottawa, and drew up a list of subjects which such a meeting might consider.

The Conference commended the committee's proposals to the consideration of the Governments of the Commonwealth.

(h) ADEQUACY OF EXISTING STEAMSHIP SERVICES.

While the shipping services between various parts of the Empire are generally adequate for the needs of the parts of the Empire concerned, there are cases where direct services for the carriage of important imports and exports from and to certain markets would be advantageous. For example, Canada is at present largely dependent on the port of New York for the shipment of goods between Canada and Java. The policy of treating the shipping of all countries on a footing of equality would, however, preclude the possibility of stimulating the provision of direct services by a system of preference to goods imported in British ships.

The Conference recommended, therefore, that the Government of any part of the Commonwealth should be invited to submit to the Imperial Shipping Committee any specific case in which they considered that shipping services were not adequate to the needs of that part.

(i) DOUBLE INCOME-TAX RELIEF.

Under the system at present in force for the avoidance of double income-tax where income belonging to a person resident in the United Kingdom or in a Dominion is taxed by both Exchequers, the United Kingdom Exchequer reduces its rate on such income by the amount of the Dominion rate, subject to the limitation that the reduction of the United Kingdom rate shall not exceed one-half the total rate of the United Kingdom tax (including super-tax). Consequently, in cases where the Dominion rate of tax is not greater than one-half the United Kingdom rate the United Kingdom Exchequer bears the whole cost of the relief, and when the Dominion rate exceeds one-half the United Kingdom rate the Dominion Exchequer bears the cost of the remission of such excess.

It was felt by His Majesty's Government in the United Kingdom that the time was ripe to review the arrangements for the avoidance of double taxation, and it was thought that some approximation to the system in force between the United Kingdom and the Irish Free State, under which each country reciprocally agrees to refrain from taxing income which accrues to persons resident in the other country, would afford a more satisfactory basis for the relief.

The matter was referred to the General Economic Committee, who considered such a method of relief, but definite division of opinion arose and there was not sufficient agreement among the members of the committee to warrant an attempt