

person on whom a notice is served who refuses to make a return within three days, or makes a return which is false or misleading in any material respect, renders himself liable on summary conviction to a fine not exceeding £20.

## FREE STATE HOUSING.

### Memorandum to Government.

A memorandum in regard to the housing of the poor in the Irish Free State for submission to the Government and the municipal authorities has been prepared by the Executive Committee of the Civics Institute of Ireland, and brought to the attention of the Government.

It is submitted that the large amount contemplated for the provision of houses, both in Dublin and throughout the country, is a very serious matter, and it is suggested that the major portion of the cost will best be met by long-term loans. A substantial sum might be obtained, the Executive Committee think, from the public by the flotation at the same time of a short-term housing loan at a low interest, say two and a half per cent, if it is done before the public interest now shown in the matter wanes.

### DEARER COAL.

The Coal Merchants' Federation of Great Britain announced yesterday that the colliery owners having decided to increase pit prices of house coal, the retail price in London and Home Counties will be increased by 2s a ton on September, and another 2s a ton on October 1.

Lanarkshire coal owners yesterday decided to raise the price of household coal by 1s 6d a ton on and after September 1.

### DEATH.

GUBBINS—On the 25th August, 1931, at Liverpool, George Gough Gubbins, of Valparaiso, South America, third son of the late W. G. Gubbins, of Castletroy, Limerick, aged 74.



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