

problems, Mr. Calder, Minister of Immigration and Colonization, says—

My colleagues have agreed to the broad principle of the policy proposed, which embodies the idea of full and direct co-operation with the provinces. I have been authorized to confer with all the provincial governments with a view to securing their approval and to work out the details.

I am not at liberty at present to disclose all the features of the policy proposed, but may say, however, it involves the settlement of privately-owned lands, abandoned farms, and leased farms, and the employment of provincial and federal credit for the purpose. It is now fully recognized that old methods will not meet the new conditions.

No policy for after-the-war land settlement can begin to be adequate which does not deal effectively, in the public interest, with "privately-owned lands." Therein is the whole heart of the problem. This utterance of Mr. Calder's is the first ever made by a responsible minister in regard to a government policy of land settlement to include lands alienated from public ownership and held vacant under individual, or corporation ownership. The details of the proposed policy will be awaited with great expectations.

In a published interview since Mr. Calder's visit to Winnipeg, Mr. Winkler, Minister of Agriculture for Manitoba, indicates that the policy which is being submitted to the provincial governments, with a view to their co-operating with the Dominion government in carrying it into operation, is one not alone for making just and adequate provision for the returned soldiers who choose to go on the land, but for dealing with the whole problem of the settlement of the unoccupied lands of the West.

Under the proposed plan, Mr. Winkler indicates further, it will be possible for tenant farmers of the western states to come across the international line and settle in this country, and by making an amortization payment of eight per cent. annually, pay off in 30 years the entire purchase price of their holdings. "That is," Mr. Winkler is reported as saying, "by the payment of what is now often charged for interest alone, both principal and interest will be met, while behind the whole investment will be the provincial and federal governments."

He also said that the proposed policy had in view the passing of legislation to provide for expropriation in cases where holders of unused lands manifest a hold-up spirit.

War Taxation of Wealth

The total of income and excess profits taxation paid this year in Great Britain, will, it is estimated, amount to at least \$2,000,000,000, or nine times as much as the income taxation in 1914, which amounted to \$235,000,000, and was at that time thought to be as heavy as British business men could stand. This year the income taxation will total \$1,000,000,000, and the excess profits taxation another \$1,000,000,000; it is expected that the latter figure will be exceeded, as last year's estimate of the excess profits taxation was.

The steps by which the British income and excess profits' taxes have climbed up to their present height have been as follows:—

- 1.—First war budget, November 14, 1914. This at once doubled the Income Tax.
- 2.—Second war budget, 1915. No increase.
- 3.—Third war budget, 1915. This levied an increase of 40 per cent. The exemption limit was lowered from \$800 to \$650. An excess profits' tax of 50 per cent. was levied on traders and manufacturers. (Not on farmers, officials/or professional men.)
- 4.—Fourth war budget, 1916. The excess profits' tax was increased to 60 per cent.
- 5.—Fifth war budget, 1917. The excess profits' tax was increased to 80 per cent.

The revenue from income and excess profits' taxation in Great Britain now amounts to \$40,000,000 a week, and the estimated total revenue this year will be \$3,500,000,000, or \$1,000,000,000 more than last year's total,

and very nearly as much as the total revenue of the United States, which has more than twice the population of Great Britain.

The new Revenue Bill, now before the United States Congress, which is to come into effect when the United States enters its third year of the war in April next, imposes heavy taxation on large incomes. The exemption limit is fixed at \$1,000 for the bachelor, and \$2,000 for the married man. It provides that a man whose income is \$5,000,000 a year (and there are many such in the United States) will have less than \$1,500,000 of it left when he has paid his Income Tax, which will amount to \$3,527,095. Next year, President Wilson, out of his salary of \$75,000 will turn in \$24,595 to the treasury at Washington as his Income Tax. The people and the press of the United States are endorsing this new revenue bill overwhelmingly; there may be some changes in detail made in it before it goes to the President for his signature, but no material alterations are expected.

With regard to income taxation, Canada presents a contrast to Great Britain and the United States. It is true, of course, that we have in this country no such large number of men with immense annual incomes as there are in Great Britain and the United States. But it is no less undeniably true that legislation in Canada has manifested more tenderness towards great wealth than is in

evidence in the legislation of Great Britain and the United States.

To Unify War Appeals

In the United States, action is being taken to unify the appeals to the public for financial assistance for purposes in connection with the carrying on of the war, other than the selling of war bonds and the support of the Red Cross.

For all such purposes as the support of the war work of the Y.M.C.A. and of the Knights of Columbus, and other established activities, unified appeals are to be made hereafter, the subscribers being left free to indicate how they desire their contributions to be divided among such of those activities as they choose to give their support to. A central board to have charge of organizing this work of unification has been formed; representatives of the different religions are included in the membership of this board.

This movement is one which has everything to commend it. It cannot but be productive of good results in every way. Why should not this excellent plan of unification be adopted in Canada, too?

The New York Times presents figures which it regards as justifying the conclusion that the Germans have more than 3,000,000 men on the western front at the present time. The war is being won; but it is not won yet.



THE LATEST NEWS FROM PALESTINE

Canada

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