

a matter for conjecture. However, one of the leading economists of that country, Professor Seligman, speaks out, apparently with some hope of being heard, in these words: "Amid the clashing of divergent interests and the endeavour of each social class to roll off the burden of taxation on some other class, we discern the slow and laborious growth of standards of justice in taxation and the attempt on the part of the community as a whole to realize this justice. The history of finance, in other words, shows the evolution of the principle or faculty or ability in taxation—the principle that each individual should be held to help the State in proportion to his ability to help himself." And he says further: "To arrange a system of taxation which shall, on the whole, correspond as closely as possible to net revenue of individuals and social classes, and which shall take into account the variations in the taxpaying ability, has thus become the demand of modern civilization."

This is the demand which a majority of the people of this Province is making, and one which its Government is anxious to satisfy. The people of this Province must realize, however, that there is no source from which a nation's revenue can be produced other than by the application of labour to land (that is land in its widest meaning), except by robbery through war on other nations or by cheating them in trade, and these have always reacted in the long run against the nation which used such methods.

Another fact which should be kept in mind is that the person who cannot or will not help himself can pay no tax, and it is idle for any one to plead, whether he be wage-earner, farmer, manufacturer, merchant, or capitalist, that because his energies or his capital seem to be an important factor in the production of wealth he has good grounds to ask exemption or relief from taxation.

Yet one will often hear the plea: "I should not be penalized by being taxed for improving my land, or for building my house, or for bringing in and employing my capital." The absurdity of such a plea will appear when it is realized that the tramp can pay no taxes, nor the invalid, nor the imbecile, nor could the idle rich if they did not inherit stored-up labour from some one else.

Therefore, out of the product of the people's labour must be paid the cost of government, and that cost should bear some reasonable proportion to the amount of the wealth produced by the people. If a Government is extravagant or wasteful, it is drawing from its people capital which should be left in their hands to be employed in the production of more wealth. In every country this is an important matter, and is especially so in a new one. We take the liberty of referring to this matter because there was some very pointed criticism relating thereto, made by some of those who appeared before this Board on matters affecting taxation, which indicates that the cost of government is being considered seriously by the taxpayers.

The sources of revenue in this Province seem many and various, but, with the exception of that part of it received from the Federal Government, it must all come through the economic units of the community, and these units are divided into classes by the nature of their economic activities as applied within the opportunities the community affords them for the exercise of those activities. These economic units may be classified as follows:

- (1.) Persons:
- (2.) Persons having land under their control given them by the community; and
- (3.) Persons employing capital for the purpose of making profit by its employment within the community.

In any one person may be combined any two or all of the above characteristics of these units, and, if so, then he may be taxed under any or all of those qualifications which he possesses.

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