

The St. John Standard

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ST. JOHN, N. B., TUESDAY, JANUARY 18, 1921.

THE BUSINESS PROFITS TAX.

However much a man may realize the fact that the Government of this country cannot be carried on without a revenue, no one is overly in love with direct taxation as a means of providing it. As long as the revenue is raised by indirect taxation, although the public has to pay it, its incidence is not noticed particularly, but the moment any special tax is clapped on, there is an outcry. Probably no two forms of direct taxation have caused more dissatisfaction and discontent than the Luxury Tax and the Business Profits Tax. The former has now been done away with, to the great joy and relief of both merchants and consumers; now the Business Profits Tax is coming in for condemnation, and will likely soon have to go.

The Business Profits Tax was a war measure, imposed at a time when money had to be raised either by fair means or foul, regardless of consequences. It was submitted to because of the urgency of the situation, although it was recognized that it was neither based upon any sound principle nor was equitable in its operation. The situation is now changed, and it is felt on all sides that the tax should go. This feeling is not confined to Canada, but is evident in every country where this method of taxation was adopted. Sir Henry Drayton, the present Finance Minister, says frankly that the retention of the tax is indefensible. The British Chancellor of the Exchequer while retaining the tax for the present fiscal year, condemns it as vicious in principle and ultimately subversive of its purpose. The same opinion is held by economists in the United States. Now comes Sir Edmund Walker, president of the Bank of Commerce, who says of the tax: "We are really killing the goose that lays the golden egg by taking from enterprise the profit by which further enterprises would be created."

Then he goes on: "What do we think will happen if we steadily take such a large share of that profit away? It will be said that some concerns make too much money. But, as we argued a year ago, that should be demonstrated by the retention of profits to capital, not of profits to turnover, measured again by the proportion of possible turnover to capital. The manufacturer who turns his capital over many times, serving the public at a price profit on each sale, but making a large return on his capital because of his skill and activity, should surely not be punished by excessive taxation for being an excellent servant to the people."

The idea that was prevalent in some quarters at the time the Business Profits Tax was imposed, that it would help to check profiteering, seems to be based on a misconception. A merchant is scarcely likely to reduce his profits when he finds that he has to share them with the Government, on the contrary, most men would want to find some method by means of which they could bring their share up to the amount they would make if they had not to share it. Moreover the ordinary merchant looks to his profits as the source from which extension of his business enterprise must emanate, and now at this time when there is less commercial activity and prices are showing a tendency to come down, the incidence of the tax is becoming particularly obnoxious, because it is cramping industry and handicapping legitimate expansion.

Sir Henry Drayton in his Budget speech last session said that "It is in the interest of the country that business concerns should be able to make some provision for shrinking price lists and decreased buying power of their customers."

Holding these views it would seem to be only logical in the part of the Finance Minister that when he comes to frame his Budget for the ensuing fiscal year, he should, if he cannot see his way to abolish the Business Profits Tax altogether, at least so amend it as to make it light enough to permit business men to re-invest in their industries the earnings remaining after a reasonable dividend on the capital employed has been provided for.

NO PRECEDENT HERE.

Mrs. Ernest Harrington, the Danville, Ill., lady, who some weeks ago took to her bed and announced that she would abstain from food of any kind until her husband joined the church, has recanted, having come to the conclusion that she was wasting her time, as well as her body, by the course she took. Her husband being a complaisant individual did not interfere with his wife's self-imposed programme, but all the same, he remained obdurate, stating that he had no great opinion of the Pontifical

Church of God, which was the special denomination his wife had picked out for him. His whole time, he averred, was taken up in running his store and he was quite content to let all the religion in the Harrington family remain in his wife's name. On the other hand, Mrs. Harrington says she would not have made such a point of having her husband join the church had it not been that she had received an express command from God to that effect.

The incident has a humorous, although Mr. Harrington considerably more publicly than he desired. His store has been a veritable Mecca for sympathizers and otherwise. Local ministers of the Gospel called daily to pray with him, a course to which he seems to have had no objection, on the principle that while it amused them, it did not hurt or interfere with him. A negro exhorter was one who joined in the praying, and while he did not succeed in shaking Mr. Harrington's determination, he did manage to extract fifty cents from that gentleman, to be used, he said, for "negro uplift."

Mr. Harrington while still remaining obdurate was not without anxiety on his wife's account, and her recantation is said to be a source of relief to him. Nevertheless he still maintains that he will not join the church until he gets "good and ready." We don't imagine that Mrs. Harrington's example will set a precedent that is likely to be extensively followed. Most wives have other and less self-sacrificing methods of dealing with recalcitrant husbands.

ATTY-GEN'L VS. JUSTICE.

An appeal has been entered by Attorney General Raney of Ontario in the civil action against the Reverend J. O. L. Spracklin, who some time ago practically boarded a private yacht and insulted its owner's guests. In a scathing judgment, Mr. Justice Macdougall mulcted the offender against good sense and good taste in the sum of \$500 damages. Immediately appeal is entered—not by Mr. Spracklin but by Mr. Raney. In other words the Attorney General is prepared to use the power and the purse of the Government to rescue one offender from the night in which he has been placed by conduct which an eminent judge has characterized as absolutely indefensible.

An extension of this principle would mean that no citizen can look for protection, even in His Majesty's courts, from Hon. W. E. Raney's hired bullies. The Attorney General will spread his wings about his gaudiest and carry the case to another court.

This same Mr. Raney is making himself conspicuous by his declarations respecting the superiority of the Canadian courts over the English ones. He maintains that there are no better lawyers or judges in the world than here in our own country. This appears to mean as long as their views on legal points don't differ from those held by Mr. Raney. Any judge who ventures to differ from him, and who puts an interpretation on any law which is contrary to Mr. Raney's conception thereof lays bare his offending head to the official axe. Compliments to the Canadian bench and bar are but idle chatter when they emanate from one who would make puppets of all those within reach of his own brief authority.

How Mr. Raney's conduct can maintain respect for the law and its interpretations must be a puzzle to the average citizen. How the gentleman who authorizes it, can ask general acceptance of his views on judicial matters is a problem which will require some mental labor to solve.

UP TO THE UNITED STATES.

Secretary of the Navy Daniels has evidently discovered that public sentiment is against his American naval expansion scheme and he is now talking disarmament. He proposes that President-elect Harding should call a conference of the nations to discuss the whole subject. If the United States had entered the League of Nations such a conference would have already been in session and with every nation of importance represented. As The London Free Press very sensibly points out, the only reason the assembly at Geneva could not deal with disarmament was the absence of the United States.

Great Britain has already decided on a curtailment of construction, and Japan has expressed her anxiety not to enter on a naval race. The whole responsibility for the present situation, then, rests upon the United States, and particularly upon Secretary Daniels and his naval advisers. The easiest and simplest solution is for the bellicose American naval secretary to drop

I SEE IN THE STANDARD

The Hon. Charles J. Doherty, Minister of Justice for the Dominion of Canada, is back in the Capital after his trip to Geneva, where he was one of Canada's three delegates to the League of Nations meeting. One might aptly speak of the Judge as "that man with the Irish heart and the Saxon face," even as Sir George Foster once referred to the late Sir Wilfrid Laurier as the man with the English face and the French heart.

Mr. Doherty is an orator of the judicial type. His speeches in the House of Commons are solid, judicial and analytical; he speaks slowly and deliberately, weighing every word and sentence, carefully measuring his facts in array to prove his contention. He was born in Montreal in 1855, the son of a Judge of the Superior Court of Quebec. He was educated at various Catholic schools and graduated in law from McGill University, where he carried off the Elizabeth Torrance gold medal. His progress at the Bar was rapid and in a short time he was recognized as one of the most brilliant leaders in Canadian courts. His voice was heard on several occasions before the Privy Council in London and in 1911 he was appointed a Judge of the Superior Court of Quebec. This position he resigned to enter political life. When Sir Robert Borden accepted office as Premier in 1911 he was appointed Minister of Justice, a post he has held ever since.

IN THE EDITOR'S MAIL.

THE MENACE TO CHILDREN.

To the Editor of Standard: A few weeks ago the citizens of St. John were horrified to learn that we had in our midst a character so low, so inhuman, as to viciously attack two innocent children. The crime was appalling. It was almost beyond belief that a person supposed to be a human being could be the perpetrator of such an outrage. This morning before the assistant of the little Northrup children has been punished, we learn that two other little children have been the victims of a similar outrage committed by another inhuman brute.

Are there not a number of parents in this city who, like myself, are wondering "will my child be the next victim?" I will venture to say that there are very few parents in this city hearing of these crimes which have so recently been committed, who have not thought of some form of punishment for the perpetrators of such outrages against innocent little children. What form of punishment can be handed out to such brutes? Let us turn to the Bible and read St. Matthew, 18th chapter, 6th verse, and see what our Lord said: "But whoso shall offend one of these little ones which believe in Me, it were better for him that a millstone be hanged about his neck and that he be drowned in the depth of the sea."

We none of us can deny that these little children have been offended. It is only too true. Who committed the crimes? Be sure the perpetrators are caught. Let it be such that in future any parent may feel safe in allowing their little children out of doors to appear on our streets without being molested by word or deed.

A LITTLE GIRL'S DADDY.

St. John, Jan. 15, 1921.

WHAT OTHERS SAY

A SAFE AMERICAN TOPIC. Toronto Star at Mattice is to be avoided; correspondents will have to confine their interviews with the American agents to subjects on which they are all agreed. Such as, "Who won the war?"

STILL UNTAMED.

Charleston, Va., News-Courier. Most of the jingoes in the world today seem to be living in Japan and the United States. Perhaps the reason is that these two countries did not get as large a dose of war's misery as some of the others.

"A PERPETUAL GRIEVANCE."

Hamilton Spectator. Is this perpetual grievance of Brit's against the Canadian, and the unkindly evil that its opponents profess? Surely there is something to be said on behalf of the benefits accruing from finishing them at home, and sending the carcasses over instead—such as labor, fodder, manure and the upkeep of cold storage interests, not to mention the loss of many head and high rates entailed in freight and landing by the ocean trip.

TRAGIC CONTRAST.

London Daily News. It is the grimest piece of irony one knows of that while British ex-soldiers are walking the streets in destitution and French civilians are still living in holes in the ground in the devastated areas, the ex-soldier is a millionaire enjoying every luxury and receiving from Germany an unceasing flow of vast wealth already in estimates from two to four million pounds.

his ambitious pains. The whole world is sick of war and dreaming of peace. The next move is up to the U. S. States.

The Republic disappointed the world and gave universal peace a serious setback by remaining out of the league; if it forces a race for naval supremacy it is risking another blood-bath which might wipe out civilization. The world at the present time cannot stand another such struggle as the last.

Benny's Note Book

BY LEE PAPE

Weather. Worse lasted of better. Enter! Body Found! Enter! The body of a imitation curly dog, with its sawdust running out, was found last Saturday in the Jonsons ash barrel by Benny Potts, Sid East and Patsie Sinkins. It was identified by Patsie Sinkins who said it belonged to Maud Jonsons little sister Dottie, and the 3 finders was just going to bury it after they had played football with it a while, when Dottie Jonson ran out yelling like anything and saying nobody had any business to throw it out in the first place and she grabbed it and took it back in the house looking fierce and this on account of not having hardly any sawdust left inside.

Financial. Artie Alexander found a cent last Wednesday and after several fellows saw they thawt it was theirs but couldnt describe it correctly Artie spent it.

Possibly. Miss Maud Jonsons new tooth is starting to come out in the place were the other one used to be and can be saw plainly in the day time.

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Six Bandits Kill Two At Rob

Toledo, Ohio, Jan. 17.—Six killed two railroad officers 1 noon today, after holding up and seizing \$12,000 belonging New York Central railway. Schroeder and A. E. Long were in resisting the highway men, bandits intercepted the auto up town from the Union dep passenger fare receipts.

"All shot to pieces?" You sows, constipated! You f acky, nervous, full of cold, strung. Your animals don't f e bad, your skin milks

CAS "They Wo