

THE CIVILIAN

Devoted to the interests of the Civil Service
of Canada.

Subscription \$1.00 a year;
Single copies 5 cents.

Advertising rates are graded according to position
and space, and will be furnished upon appli-
cation.

Subscriptions, MSS intended for publication, and
all other communications should be addressed
to:

THE CIVILIAN, P. O. Box 484, Ottawa.

Ottawa, August 31, 1917

THE NATIONAL DUTY.

The forces of militarist autocracy are still strong and unyielding, the issue of the struggle still hangs in the balance. In Europe the long-repressed democracy of Russia has not yet girded on its full strength. On this continent the mighty republic to the south is still occupied in that necessary preparation without which no peace-loving people can throw their full force into an armed conflict. Not yet have the allied nations succeeded in throwing their united strength into the supreme effort. That will come, but meantime, with the highly organized and desperate forces that are arrayed against us, it might be fatal if any nation should relax its endeavor, whether from loss of heart or in reliance upon the strength of others. The mightiest effort of each is needed to assure the triumph, without which all that is dear to us is lost, and the world's future shrouded in darkness and despair. Let us to-day in Canada close our ranks, nerve ourselves for another year of struggle, and with undaunted hearts consecrate our fullest powers to the cause for which already our best and bravest have striven and suffered and fallen.

—Sir Robert Borden.

OUR BOYS

Previously reported:

Dead	244
Wounded	326
Prisoners	18

DEAD

ALBET E. EGELTON.
JOHN J. LOWE.
LIEUT. ALEX. M. O'BRIEN.
LIEUT. LAWRENCE CODE.
CAPT. ERN. SMYTH BALL.

WOUNDED

FLT. LIEUT. S. H. SHORTT.
R. H. WALLACE.
EDWARD P. GLEESON.
LIEUT. FRANK P. STEERS.

A FEDERATION PROBLEM.

The income tax problem is essentially one for the Civil Service Federation to handle. The broad legal question to be decided is, "Have the provinces the right to tax, or to authorize their municipalities to tax, the salaries of employees of the Dominion Government?"

The provinces of Ontario and New Brunswick claim an exercise this right, and, as the matter stands now, their claim is upheld by the courts. Nevertheless, many able legal authorities hold contrary opinions. Mr. Justice Girouard of the Supreme Court of Canada is one of these, and Mr. Justice Riddell of the Supreme Court of Ontario wants a Privy Council decision on the question. The Supreme Court of New Brunswick once decided that the provinces did not have this right or power, and, in reversing its judgment after the Australian case, that court followed a questionable precedent, for the circumstances of the Australian case were dissimilar in important details from those of cases which arise in Canada.