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The prohibition measure of the Provincial Government passed at the last session of the legislature came into effect on the first of October. The act neither pleases the out-and-out prohibitionist nor the liquor dealer, but that it is a long step in the right direction is certain, and this will be more evident at the months go by.

The liquor traffic is undoubtedly an economic anachronism and cannot be long tolerated. In these stern times, which will not become less stern in the months and years to come, the problems that confront civilization and business life call for every ounce of human energy and brain power available for their solution. Business, government, civilization must become more efficient if the winning of the war and the bearing of the burdens of war are to be effected. It has never been argued that the drinking of spirituous liquors promotes efficiency. The contrary is undeniably true. The liquor traffic must go, not so much because the moral judgment of the people has decided against it as because a man cannot do his best with it as he can without it. This is more than ever a utilitarian age and that which has utility must be preserved and developed and that which has not must be reduced and finally eliminated from our economic life.

It is announced in the press that the moving picture theatres and vaudeville houses will fight the constitutionality of the amusement theatre tax imposed by the Provincial Government at the last session of the legislature. This we regard as in extremely bad taste. This tax has been in force in Great Britain since it began to dawn on the British conscience that there was a war on hand. The tax has been a good producer of revenue and the people have paid it without protest, almost gladly, since there was direct and intimate evidence in the mind of the theatregoer that he was paying something to wage war.

We do not think that the public generally is protesting against the payment of this small tax nor do we see, since the public is paying the tax and not the theatre manager, that the latter has any reasonable grounds for complaint.

The services of this journal are offered through an inquiry column, which is open to subscribers and the public generally without charge, for detailed information or opinion as to financial or industrial affairs or institutions throughout the Province of British Columbia. Wherever possible the replies to these inquiries will be made through this column. Where inquiries are not of general interest, they will be handled by letter. We think that we can assure our readers that the opinions expressed will be sane and conservative, and that all statements will be as accurate as possible.

The principle of the tax is commendable. That it should not be applied by the Dominion Government in a hundred different ways is something that we cannot understand. It is manifestly most reasonable and fairest to levy taxes on luxuries and non-essentials and leave as free from tax as possible the commodities and trades that are necessary and essential to the community for the support of government. In providing the sinews of war there is a double injunction to carry out this programme. First, that essential production be as untrammelled as possible, and second, that non-essential production be discouraged or prohibited. If it is thought that it should be only discouraged, then the measure of discouragement should be the measure of taxation to be borne.

From this point of view the amusement theatre tax becomes a small incident in the principle of war taxation having for its object industrial and therefore war efficiency. The application of this principle should, in Canada, be made to all occupations, trades, manufacturing and other lines of activity wherein there is not an economic need directly served.

There is a patent illustration of this idea that so far at least has not been brought within the scheme of Canadian taxation. We refer to the automobile. The automobile is fast becoming a necessity for the doctor, certain farmers and many of those engaged in businesses where quick transportation is essential. But those so engaged form but a very small proportion of those using automobiles. As a necessity the automobile should be made to bear some fair tax. As a luxury the tax should be many times increased. There should be a tax on the purchase of automobiles and automobile accessories, for maintenance and repair, perhaps for mileage run. If these taxes result in the decreased purchase and use of automobiles, so much the better. The capacity of the automobile manufacturer that is not used for the manufacture of touring cars or tonneaus can be used for the manufacture of motor trucks or other munitions of war.

But this is only one item. There is the application of this idea to the importation or manufacture of linens, silks, jewelry, etc., and the large number of commodities that enter into the public demand in peace times that have very little place in the life of a people in the waging of a life and death struggle such as we are now engaged in.