

THE FIRE MARSHAL'S TAX IN ONTARIO.

The Ontario Fire Marshal's department is maintained by an *additional* tax of one-third of one per cent. upon Ontario premiums collected by the licensed fire companies, and by a one per cent. tax upon the amount of all losses collected by Ontario policyholders from unlicensed insurance organisations. The latter has been almost sufficient for the upkeep of the department, and in consequence, a rebate of 80 per cent. to the licensed companies, which are heavily taxed by the province otherwise, has been made. Industrial Canada, the organ of the Canadian Manufacturers' Association, is very angry at this step, as making the tax "frankly discriminatory" and putting the cost of the fire marshal's department upon "a few unfortunate fire victims." There would be more sympathy for these "unfortunate fire victims," if Industrial Canada's propensity for tax-dodging were less well known. In strict logic, perhaps, this tax upon fire losses has not much in its favor. But while the ridiculous practice of allowing unlicensed insurance persists (at the behest of the manufacturers), this tax upon fire losses is justified as getting something in taxation out of those who would otherwise dodge taxation entirely. If Industrial Canada's sympathy for the "unfortunate fire victims" is anything more than a case of crocodile tears, it might suggest a whip-round among the whole fraternity of patriotic, tax-dodging manufacturers to compensate the afflicted. Even at that, the tax-dodgers would be getting off uncommonly lightly in taxation, in comparison with the policyholders in the licensed companies.

We suspect, however, that Industrial Canada

is really less concerned about the fate of the unfortunates than it is with the maintenance of the dogma of the divine right of Canadian manufacturers to dodge taxes that less favored individuals pay without a murmur.

MR. G. C. BABER RETURNS.

Mr. G. C. Baber, formerly a member of the Guardian Assurance Company's Montreal staff, and subsequently in business for himself as an insurance broker, has lately returned to Montreal, after an absence of three years. Mr. Baber enlisted in the 14th Battalion, Royal Montreal Regiment, and went overseas with the First Contingent in September-October, 1914. He was wounded and captured by the enemy at Ypres on April 24th, 1915. For three days Mr. Baber lay out in the open just behind the new German line, and was then sent to Magdeburg Hospital, where a week after the happening, on May 1st, a broken leg was for the first time attended to. Mr. Baber was in turn at several prisoners' camps in Germany, was refused exchange at Aachen in December, 1915, and on May 30th, 1916, was sent to Switzerland, with the first batch of British prisoners who were interned there. Last September, also, he was among the first party of those repatriated, in order to make room for further arrivals from Germany. Mr. Baber speaks in the highest terms of the treatment accorded those interned in Switzerland. With reference to conditions in the German prison camps, he insists on the absolute need for parcels. Eight "standard" parcels per month furnished by the Canadian Red Cross are the minimum which should be sent. Otherwise men are pinched for food.



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