

THE EVENING TIMES-STAR, ST. JOHN, N. B., SATURDAY, MAY 17, 1924

## The Evening Times-Star

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### EUROPE'S CLOUD.

The idea that there will be peace or chaos in Europe before the snow flies runs through the latest article on European conditions written by Frank Simonds, an observer many of whose contributions have appeared in The Telegraph-Journal. He fears that an ugly situation may develop before the Dawes report is accepted, and he even sees some possibility that it may not be adopted at all. Like some other observers he believes the key to a peaceful solution lies very largely in the hands of the British Prime Minister, but his own examination of the outstanding facts indicates clearly enough that much that may happen within the next few months might necessarily be not only beyond British control, but probably little touched by British influence.

There is justification for thinking that Mr. MacDonald may, indeed, do a great deal in the way of coming to a working agreement with France, and that he will go as far as he safely can in that direction is not to be doubted. Upon his success in this, upon the French willingness to adapt a firm but not militant attitude, the fate of Europe largely depends.

It has been said that Germany, as a result of the elections, will be willing to accept the Dawes report "in principle." But Mr. Simonds points out that it may well be found that no German government can live which does not insist upon the withdrawal of all French soldiers from German territory. The Dawes report does not provide for that. It would permit French and Belgian troops to remain in the Ruhr, but would give the Germans economic freedom there. The new French Government may consent to the evacuation, but that is thought unlikely, in which case the trouble is likely to be worse before it is better. It is expected that France will want from Britain binding guarantees of assistance and support should Germany accept the Dawes report and then fail to live up to its obligations. It is suggested that Britain might be willing to come to some such arrangement if French military occupation were to cease, but with all the goodwill in the world the British Government would be disposed to go slowly in underwriting French policy toward Germany at this time.

If Germany refuses to accept and live up to the conditions laid down in the report of the experts unless the French absolutely withdraw all troops, the situation will be black enough. Mr. Simonds thinks that Germany cannot fight, and yet may go to the edge of fighting, and he points out that France and Belgium need tranquility and business recovery quite as much as the Germans do.

The first new light on the subject to come now will follow the formation of the new French ministry and the discussion of an agreement between France and Britain. If they can unite in a course of action which will give the Germans a chance to pay and still guard sternly against any fresh attempts at evasion the skies will begin to clear. After all, Mr. Simonds is right in saying that a very great deal depends upon the British Prime Minister. Unfortunately it is true also that the majority of the newly elected German representatives are at heart ready to seek any avenue of escape, however dishonest, and that any policy upon which the British and French can agree. They will submit ultimately only if they are convinced that attempted default, further open or passive resistance, will be met by measures at once prompt and severe.

### THE INCOME TAXES.

The war thrust the Federal income tax upon Canada and in many quarters there is a gloomy conviction that we shall never again get along without it. At least we should be justified in expecting that, difficult as the raising of revenue is, the income tax will be gradually scaled down from year to year and that in the meantime the Dominion Government will examine some aspects of it in order to determine whether as at present constituted it does not result to some extent in discrimination which a fresh study of the problem might avoid.

The principal classes who paid income tax last year, and the amounts paid, were as follows:—  
Farmers ..... \$473,049  
Professionals ..... 2,663,900  
Employers ..... 15,529,949  
Merchants ..... 5,474,256  
Manufacturers ..... 870,261  
Not classified ..... 490,046  
Business profits ..... 28,022,149  
All others ..... 6,855,950

The total number of Canadians paying a Federal income tax last year was 281,182, and of this total 209,380 were registered as employees. Of course the income tax increases heavily as the income rises, but it is noteworthy that fifty-two per cent. of the persons classed as employees had incomes of less than \$4,000 a year. As The Toronto Globe points out, it is comparatively easy for the tax officials to

learn exactly the incomes of men and women who receive salaries or wages. If necessary the officials may have access to the books of the employers, and in fact most employers are required to furnish complete information as to the amounts paid their employees.

So this class pays in full, and it is only a reasonable supposition that the other classes do not pay to the same extent because of the difficulty in ascertaining exactly how much is due from them under the law. There is no such means of checking up in their case as there is in that of those who are classed as employees. In suggesting possible improvements, which by the way might not be welcome in every quarter, the Globe says: "No fault can be found with the thoroughness with which wage and salary owners are 'combed' for tax purposes. Granted the necessity of an income tax, no persons liable to it should escape. But if it is not enforced equally an injustice is done to those who must pay to the full."

Apparently collections are proportioned to the difficulties of assessment, or, conversely, the ease with which payment may be evaded. The Department will be justified in improving the machinery so as to make the Act, if possible, equally enforceable against all groups and individuals. Such perfection may be unattainable, but it should be the ideal, even if examples must be made of influential delinquents.

Perfection in regard to taxation is indeed unattainable, but these improvements and others are by no means impossible. Still more important is a study of conditions looking definitely to a reduction of income taxes. The United States Senate has just agreed upon a cut in Federal income taxes amounting to something like twenty-five per cent, to take effect this year, and the taxation bills which Congress is evidently about to approve will reduce taxation in other directions also. Canada has somewhat reduced indirect taxation this year, and the Government, it may be hoped, will see its way clear before another budget is due to give some relief in the matter of direct taxation also.

### GROWTH AND STRENGTH.

How the rate of growth affects the strength of various Canadian woods is the subject of an interesting statement by the Dominion Forestry Branch of the Department of the Interior. Within the last year some new light on this matter has been obtained through experiments in the forests products laboratories in Montreal.

A department bulletin explains that the fact that rate of growth exercises an important influence on the mechanical properties of timber had been brought to light by previous research. It was known that in softwoods, such as pine and spruce, slowly grown material tended to be stronger than that of very rapid growth, and that in the so-called ring-porous hardwoods, such as ash and oak, the reverse was true, slowly grown wood being inferior in strength to that of more rapid growth.

Analysis of the results of many thousands of strength tests, made at the laboratories, has now enabled the investigators to go a step farther, and to determine definitely the rates of growth at which maximum strength is developed in a number of the important commercial woods of Canada. This information finds practical application in a large number of uses of wood in which the strength of the material is a primary consideration.

### HOW NATIONS PAY.

While certain allowances must be made owing to different conditions in various countries, the statement made by Chancellor Snowden in his budget speech on per capita taxation before the war and at present is one of striking interest. The rates he gave for some of the leading countries were:—

	1913-14.	1923-24.
In Sterling. In Sterling.		
United Kingdom.	3 11 0	15 18 0
France .....	3 7 0	6 18 2
U. S. A. ....	1 7 11	6 14 10
Italy .....	2 2 8	3 6 11
Germany .....	1 10 8	4 1 4
Canada .....	3 8 2	7 19 0
Australia .....	3 8 1	8 1 9
South Africa ..	1 9 0	3 9 11
New Zealand ..	6 3 0	12 5 3

It is to be said, of course, as the Chancellor pointed out, that the British taxes are local as well as general while the taxes quoted for Canada and the United States are federal only. France also takes exception to the figures, protesting that there is not now, since Poincare increased taxation twenty per cent., and there was not even before that as much difference as that claimed by Mr. Snowden between British and French taxation.

Assuming, however, that the figures supply a substantial basis for comparison, the present day taxation in

Britain, New Zealand and several of the other countries mentioned, Canada included, shows how lightly Germany is taxing herself, by these standards, and how much more she must be compelled to do before she will be paying anything like the peoples who conquered her and to whom she owes reparations.

"The people of the United States must realize that the world is eager to have their help in establishing peace and international co-operation," says the Toronto Star. "Outsiders cling to the belief that it is only a matter of time until force of circumstances, if not the surge of idealism, will lead Americans to throw in their lot with the rest of civilization. But when that time comes, the people of the United States will scarcely expect to dictate to fifty-four other nations the basis on which world society must function."

The Baltimore Evening Sun gave a prize for the best answer to the question, what is the difference between a Democrat and a Republican. The winning answer was: "A Republican is a person who thinks a Democratic administration is bad for business; a Democrat is a person who thinks a Republican administration is bad for business; both are right."

### Press Comment

#### HIS BIG TEMPTATION.

(New York Times)

It is not creditable to the state of human morals, like that of the taxicab driver who took to the police station a case of jewels worth something like \$100,000, should excite almost as much surprise as admiration, and cause the man who did it to be regarded as the best of virtuous. This is not the first time, however, that taxicab drivers have done things like this and probably, though as a class they have not the best of reputations, many others of them are capable of a like demonstration of the ability to resist temptation.

And such a fortune, in a shape so portable and of disposition so easy, certainly would be a temptation, and a strong one, to—how many? To not a few, it is safe to say, who, never having had such an opportunity to acquire sudden riches, still are honest in deed if not in all imaginable circumstances.

Somebody, when asked if there were any men who would yield to no temptation, replied that the question was as foolish as to ask if there was a metal which no degree of heat would melt. The cynical implication was that the right sort and amount of temptation, the sort and the amount depending on individual idiosyncrasies, would conquer anybody. That, if true, is carrying an argument to its absurd extremity, and in fact begs the whole question.

Those who are told, perhaps by an inward monitor, that they themselves would have done a good deal of thinking before they gave up those jewels, may be inclined to wonder whether the taxicab driver's action was entirely due to honesty—whether he did not reflect that in the inevitable and prompt search for the lost jewels he probably

soon would be identified as having transported the forgotten "fare" and that his arrest and conviction would follow. That theory involves the possession by this driver of more wisdom than is a common possession except in the higher moral circles, and therefore hardly is as plausible as is the kinder theory that the man merely followed his first impulse which was to return property that did not belong to him.

### GROWTH.

What is let for use, save in growth of soul to rise,  
From the gift looking to the giver,  
And from the diction to the river,  
And from the finite to infinity,  
And from man's dust to God's Divinity?  
—Browning.

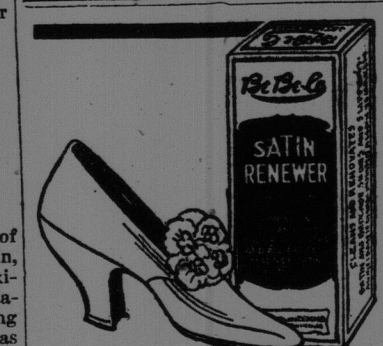
### IN LIGHTER VEIN

Played By Pop

First Little Girl—"Do you believe there's a devil?"  
Second Little—"No! It's like Santa Claus. It's your father."—London Daily News.

Sweet Young Thing—"What makes the boat jump about?"  
Another S. Y. T.—"Bob says the poor thing is on a tack."

One of the Old Sort  
Upon—"Is this the new cook's bread?"  
I never ate better."  
Mrs. Upon—"Yes, but she is woefully



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unscenting. Not up to date at all." I asked her if she knew what caused the bread to rise and she said it was the

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yeast—said she'd never heard of fermentation. I'm not at all sure I want to keep her."

Miss Gotox—"He says that I am always in his thoughts."  
Her Friend—"The fiber! Papa knows of two other financial deals that he's in up to his neck."

Bore—"I'd certainly like to see that clever little dog of yours do some tricks, Miss Keen."  
Bored—"Well, just whisper and he'll bring your hat."

"Jack is so poetical! When I accepted him he said he felt like an immigrant entering a new country."  
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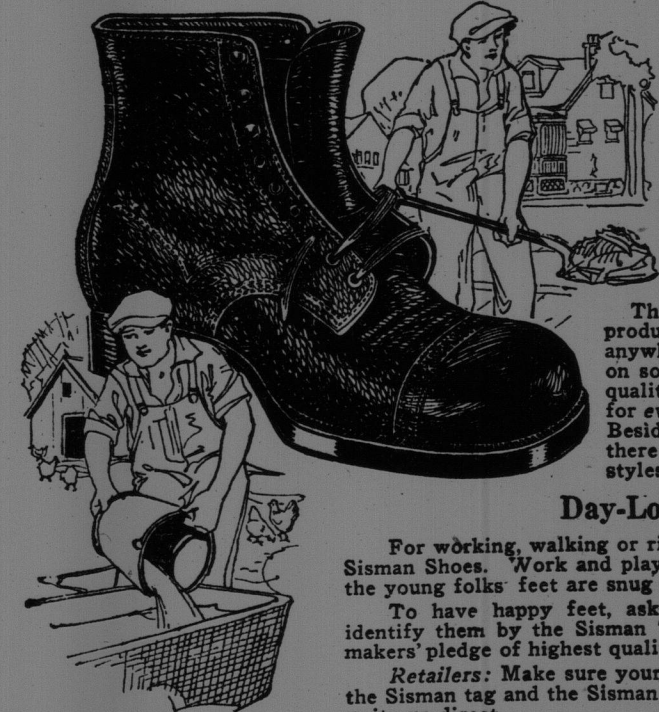
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