August 21.

the propaganda carried on by the Industrial Reconstruction Council, a body composed of representatives of capital and represent atives of labor, which was formed early this year.

An energetic propaganda is being carried on, and is meeting with great success in impressing upon the public mind the fact that the present close relations between the government and committees of employers and of the employed in all the important trades gives an opportunity which, if it is not taken advantage of, may pass with the war, for establishing the principle of co-operation between labor and capital upon a sure and sound foundation. The central idea of the propaganda a that the government should adopt the uniform practice in all industrial and commercial matters of consulting only joint bodies representative of both employand wage-earners' organizations.

The Industrial Reconstruction Council is acting in co-operation with the Lloyd George government. Christopher Addison, Minister of Reconstruction; G. H. Roberts, Minister of Labor, and other members of the government, together with leading representatives of organized labor, are taking part in the speaking campaign; and a widespread distribution of printed matter is being made, including the Whitley Report prepared by J. H. Whitley, chairman of the government committee on the relations between employers and employed.

The council's manifesto sets' forth the principle that" any commercial or industrial matter ought not to interest the government unless it interests both labor and capital. From his follows the principle that the government, in all such matters take counsel with bodies equally representative of labor and capital. With a view to the realization of this, the formation of trade parliaments in the leading in dustries is being advoented.

## Canadians for Siberia

No fime is to be lost, is announced, sending a contingent of 4,000 Canadian troops to form part of the Allied expedition to Siberia. The primary parpose of the expedition. part of which landed in Vladivostok last weeks and other parts of which are advancing from other directions, is to protect the Czecho-Slovak army of exiles from being marooned in darkest Russia by the cutting of the Trans-Siberian railway in their rear by the Bol sheviki. These Czecho-Slovaks, forced against their will to fight in the Austrian uniform for a cause not their own, were captured by the Russian armies on the East front in the first year of the war.

Liberated by the revolution in Russia which destroyed the Czardom, they decided to make their way across Siberia to Vladiostok and thence back to Europe to join in the fighting against the Teutonic aliffrace. This the Bolsheviki undertook to prevent their doing. The Allies recognize an obligation to these brave myn, and at the same time are piedged to respect the rights of the Russian people and to do everything in their power to aid in the bringing of order out of the Russian chaos. The expedition of which the Canadian contingent will form part will serve the cause of civilization and progress in protecting that region from the predatory Bolsheviki anarchism which has wrought such disaster in Russia.

## Taxation Present and Future

In Great Britain, before the war, 42 per cent. of the taxation was indirect. That percentage has fallen to 18, while the percentage of direct taxation has mounted from 58 to 82. In tanada the public revenue has in the past always been mainly derived from indirect taxation by customs' duties. But now, with every month that passes, customs' taxation is yielding a decreasing proportion of the Dominion revenue, and direct taxation is yielding an increasing proportion. Lessened imports mean a lessened flow of revenue from the tariff imposts; but the total Dominion revenue shows increases from

other sources, which make up several times over for the falling off in the amount collected by the customs officials.

It is not conceivable that the path of progress in taxation methods will be abandoned after the war, and that the direct methods which have been adopted will be cast aside. Indeed, it will not be possible to revert to the old way of depending almost wholly upon indirect taxation. For one thing, the income tax has beyond question come to stay. The national debt of the Dominion has grown to a bulk two-and-a-half times what it was four years ago. This entails a heavy in crease in annual interest charges. Neces. sarily heavy expenditures in prospect for the remainder of the war, and for the reconstruction period after the war. The pension list alone will run to many millions. It will not be possible that the future fiscal policy of the country can be otherwise than largely based upon the soundest and justest of the fundamental principles of taxation, namely that it be levied directly in proportion to the ability to pay:

"I say emphatically," declared Mr. Crothers, Minister of Labor, in an address to the Calgary Board of Trade last week, "that the recent strike of postal employees was not justified." Quite so. There is no justification possible for the government in having allowed it to occur.

The customs' revenue has fallen off very materially, and the showing would be considerably worse than it is if it were not for the fact that duties are being collegted on the basis of appraisals at very much higher fig-ures than a few years ago. On nearly all agricultural implements imported into Canada the duties thus amount to nearly double what they used to be.

On Saturday last, Bonar Law, the Chancellor of the Exchequer, anounced in London that the subscriptions for the latest issue of British national war bonds had reached the stupendous figure of £1,000,000,000. Hitherto the world's record was held by the British war loan of 1917, which was subscribed to the extent of £948,-459,000. Mr. Law noted that most remarkable is the fact that subscriptions have kept coming in steadily in-s continuous stream, without any dislocation of the money market. Still more remarkable (to some minds in Canada) must be the fact that these British war bonds, are not exempt from taxation, but are taxbearing.



GET READY FOR THE NEW VICTORY LOAN

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