

fortune should be at the service of the State. Still more is it true that the State should have the right to take at least a share of fortunes accumulated by men out of the very necessities of war, by men who were safe and comfortable at home while young Canadians were suffering and dying in the trenches. The Government lets these accumulators of fortunes go free, while it taxes the veteran on his clothing and his boots. The Montreal Gazette, a Conservative Journal, says that the Minister of Finance has drawn the line too low, in the light of current prices, if his object is to exempt the clerical class and persons of modest means, in respect of clothing, and he discriminates in favor of the wealthy by taxing pianos 10 per cent., while the musical instrument of the poor, the gramophone, is made to bear 20 per cent. It adds: Signs begin to point to the approach of a reaction, but a year or more may elapse before the suit which decently clothes a man drops to a figure near \$45, or a durable pair of boots can be bought for \$9. The basis of taxation taken by the Finance Minister is virtually a compulsory levy, unless one dresses in shoddy, and wears paper shoes, because it is not extravagance that prompts, but necessity that compels, the purchase of these articles above the taxed line. If prices greatly recede, the Minister can amend the legislation to meet the new condition, but in present circumstances his taxation falls equally upon the heavy and the light purse."

No mere patchwork will meet the public demand. The tariff needs to be revised and simplified, and this can be done only by a Government representing the people of Canada and the public opinion of the present time.

The Pose of Martyrdom

When it is said that the new taxes are unpopular, an attempt is made to place the Ministers in the position of martyrs to public duty. But who is asking them to sacrifice themselves at the shrine of duty? Who is forcing or urging them to remain in power? They are clinging to office in spite of every indication that the people are tired of them and longing for a change. The Unionist Government was formed for war purposes. Its man-