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TAX DIRECTORY OF DOMINION IS IN PREPARATION

Hard to Dodge the Demand for Part of Income

Further Report on Address of Commissioner Breadner to Members of Parliament in Caucus Yesterday — The Coupon Cutters.

(Special to The Times.)

Ottawa, May 8.—By securing the presence of R. W. Breadner, commissioner of taxation, and by adopting for the first time the expedient of throwing the caucus doors open to the press, the western Unionist members yesterday did the most complete statement yet given as to how the income tax is collected, the organization built up to make the collections, and the provisions for preventing dishonest Canadians slipping through the meshes of the law. Mr. Breadner acknowledged frankly that there was room for criticism, saying that when the income tax proposal was first made in 1917 he had warned Sir Thomas White that the government must be prepared to stand considerable criticism during the five years it would take to perfect an organization. At the end of the present year, however, he expected to have a directory of taxation, now being prepared over all Canada, so near completion that it would be a perilous adventure for most citizens to try to escape paying their just share. The department foresees difficulty with only two classes of citizens—coupon cutters and wage earners who shift their habits and occupations several and sometimes many times a year. He said that they expected to devise machinery which would enable them to tell how much revenue the coupon cutters obtained. So far as concerns the second class, the wage earners who change occupations often and sometimes their names as well, Mr. Breadner suggested after hearing representations from G. B. Nicholson, member for Algoma, and F. H. Keefer, member for Port Arthur, that the matter could best be met if labor would not object to the employers collecting one per cent. of the salary or wages of every man getting \$100 a month or more.

Mr. Breadner said that the tax directories prepared by the income tax officers in the various districts through the country were the result of analyzing city directories, voters' lists, telephone books, and lists of people having automobile licenses. This tax directory, now being compiled everywhere, is the foundation for collecting the tax. If for any year a man escapes the tax by not making a return, and it is found out by these methods that he should have made one, he still stands a chance of being "run to earth" because, as Mr. Breadner said, "the tax never dies."

Mr. Breadner said that Canadians must learn to distinguish between taxable incomes and the total income of a man before criticizing collections. Most people would expect senators and members of parliament to have taxable incomes, but for the year 1917 there was an exemption of \$3,000 there were seventeen senators and eighty members of the house of commons who did not have taxable incomes, and there were sessional indemnities of \$2,500 each. He was satisfied the statements were right.

Senator Bennett had spoken of 24 comes above \$100,000, but in the Ottawa district from Stormont to the Soo there were only four persons who had taxable incomes, that amount.

They might make more, but he knew of one man who gave away \$110,000 to patriotic, Red Cross and other funds. That was not taxable. A man with \$6,000 entirely derived from stocks would have nothing to pay. The normal tax of four per cent. up to \$6,000 was paid by the corporation from which the dividend was received and so was not liable to the tax a second time. A super tax might be charged the man on dividends for an income above \$6,000.

The speaker urged that throughout the world it was recognized that the tax was largely an urban tax, and that as the greatest wealth was in the large centres of population, the farmers were largely excluded from the tax. In Canada, the farmers who had been found taxable bore the following proportion to the whole: Saskatchewan, 75 per cent.; Alberta, 5 per cent.; Ontario, 24 per cent. More than 9,000 were assessed.

As to the banks, Mr. Breadner said that one per cent. had been levied on the bank note circulation, and there were taxes on the premiums of insurance and the income of trust and loan companies. The income tax came in and took the levies.

With reference to the members of parliament not making returns, N. White, member for Victoria, reminded these members of parliament and senators who had been invited, as well as from the western members.

There is no serious shortage of seed potatoes in Ontario. Hon. Manning Doherty informed the Ontario House recently that he had been in communication with district representatives of the department of agriculture in all parts of the province, and their reports show that the farmers and commercial producers had retained enough stock for seed. There might be some difficulty in cities and towns where potatoes were needed for seed for gardening, but the department was ready to put any municipality in touch with firms that would supply potatoes for seed in car load lots.

There had been a lot of "cheap talk" about methods of bringing down the cost of potatoes, observed Mr. Doherty, but the only thing that would be of any avail was greater production. The shortage was due to one of two things, crop failure or low production, due to a low price in past years. The present high price was the best guarantee that the shortage of potatoes would be rectified.

TO THE PUBLIC

Your Victory Loan Coupons due 1st May can be cashed at The Canadian Bank of Commerce or left on deposit in a Savings Account.

Interest on Savings Accounts is paid at the rate of 3% per annum.

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20 Per Cent. Discount Off Spring Overcoats

New, latest style Top Coats, which have arrived later than was expected. This, together with the cold season, leaves us with too many on hand.

To see these garments is to admit they are the finest specimens of designing and tailoring ever brought to the city.

Today is the last day of the reduction sale.

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