

The St. John Standard

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ST. JOHN, N. B. FRIDAY, JANUARY 28, 1921.

HOW NOT TO DO IT

The measure of success which any form of government achieves depends directly upon the extent to which that government recognizes the tendencies of human nature. And because this is true the most recently adopted form of administration of the Federal Income Tax legislation will not only fall short of expectations, but will create irritation and resentment in the minds of those who are liable to assessment under this law.

People as a rule are honest and are willing to stand their share of the cost of administering the affairs of their country. They are not, however, inclined—and this is a very natural weakness—to go out of their way for the purpose of discovering methods of taxation by which they may dispose of their earnings. And consequently, for any Federal or other system of taxation to be a success, it is absolutely necessary that every opportunity be afforded the taxpayer to make his contribution to the government treasury with the least possible annoyance and difficulty. The department of finance at Ottawa has entirely ignored this fact and judging from information which has been issued from Ottawa, the desire of that Department today is to make as difficult as possible the payment of the collection of the income tax. In the past few years during which this assessment has been in operation, notices and blank forms have been issued from the various branch offices to all who in the opinion of the local agents were in a position to contribute in this way to the Dominion Treasury. This custom has been abolished and The Standard learns that agents are now given to understand that the letter of the law will be carried out. Instead of urging all in receipt of taxable incomes to make their payments to the country, instead of affording them every opportunity to do so with the least annoyance or delay the Finance Department has adopted the plan of waving a club over the heads of unoffending citizens. Our people are ordered to apply for their own forms, to figure out the taxes for themselves according to a highly complicated schedule which few can properly understand, and are warned that payment must be made within a certain specified time under penalty of very severe fines.

To quote a condemnation of the law as set forth by The Royal Trust Corporation:

"The citizen must not now wait till he is asked for his tax; nor must he leave the calculation of its amount to the officials. He must calculate it himself, and pay it without being asked. Along with the form showing his income for 1919 he must send in by April 30, 1921, at least one-fourth of the actual tax which he reckons himself liable for—the rest being payable later, with six per cent interest, in three two monthly instalments."

"If he puts the figure too low he becomes immediately and automatically liable to heavy penalties even if his error is unintentional. The government officials have no power to let him off. The law decrees the precise sum which he must be paid. These fines range from ten per cent interest on the deficiency to the confiscation of practically one's entire income, and in certain cases ten thousand dollars and six months in jail. For delay in making returns a fine of one hundred dollars per day is imposed. This whole system, in view of the object desired, is not merely unfair to the tax payer, but utterly idiotic on the part of those who have framed it. It will, unless promptly amended, create such bitterness throughout Canada as will lead to endless trouble and destroy whatever prestige the Finance Department may have attained in its handling of this country's affairs."

THE VOCATIONAL CLASSES

The whole idea underlying the principle of Vocational training is, in the case of boys and young men, to provide them with some elementary training in the trade or business to which they intend to devote their lives; and in the case of girls, to enable those who have not had an opportunity at home to learn the principles of home-making, and thus qualify themselves to some extent at any rate, to become successful and satisfactory wives. When the vast majority of girls leave school, they go into business, either as stenographers, shop assistants, school teachers, or in some capacity or other in business houses, and they have therefore little or no opportunity to become versed in the arts of cooking, sewing and other ordinary household duties. It is for these girls that the classes in cooking, sewing, millinery and so on are held under The Vocational Training Act. Yet, as we are credibly informed, there is not a single girl in this class at the moment at the Vocational School.

learn these subjects at the present time. No doubt many of those in attendance at the school need the instruction they get there on these subjects badly enough, but they are in a position in life that enables them to afford to pay for their learning, instead of getting it at the public expense. Several of these aspirants after knowledge are married women whose husbands occupy good positions, and while no doubt Mrs. X. may be anxious to improve her knowledge of cooking, Mrs. Y. to learn how to cut out infants' clothes, and Mrs. Z. to acquire the art of making-over her last year's hat so that it may do again this year, there is not the least reason why the rate-payers at large should pay the cost of teaching them.

We are further informed that not one per cent of those who attended the classes last year did so for the purpose of better qualifying themselves in their life's work. There is some improvement in this respect, however, this year, but still not sufficient to justify the large expenditure that is involved in keeping the classes going. In deciding yesterday not to make any grant for Vocational Education this year unless it can be carried on under the supervision of the city government, the Council acted wisely. We do not think, however, that this can be done. Vocational training is an excellent thing in its way, and may not improperly be continued under certain conditions; but the work as it appears to be carried on at the present time, does not reasonably call for maintenance at the public expense.

"MORE NORMAL CONDITIONS"

The President of the Shoe Manufacturers' Association of Canada is reported as having said at the annual meeting of that body this week, "that 'insofar as the shoe and leather industry is concerned, the bottom in prices has been reached and that from now on we can look for a gradual return to more normal conditions.'"

One rather hesitates to impugn the sincerity to the gentleman who made this statement, but if he told the truth when he said that the bottom of prices had been reached, the outlook is bad for the public. We have recently passed through a period of very high shoe prices, prices which a great many people thought were not altogether justified, and now this gentleman tells us that "the bottom of prices has been reached, and we may look for a return of more normal conditions." If by more normal conditions, he means a return to conditions such as we have fortunately now got rid of, the public cannot stand it. One prominent shoe manufacturer publicly stated a short time ago that shoes at \$20 a pair were not a luxury. They may not be for a man with an income of \$4000 a year, but they would certainly be more costly than ninety per cent of the people could afford to pay.

Ridiculously or wrongly the impression is abroad that there has been more profiteering in the boot and shoe business than in almost any other line of necessities. The fault has not been so much with the retailers, as with the manufacturers. The bottom fell out of the hide and leather market some months ago, and both these commodities are comparatively cheap at the present time, and show no immediate inclination to rise to any extent. In view of this fact, the shoe trade ought not certainly to return to more normal conditions, but by normal conditions we refer to such conditions as obtained prior to the enormous rise that took place two or three years ago. It is no use for the manufacturers to complain at United States' competition as long as they persist in holding out for the high prices they ask for their own products; people won't pay the prices asked a few months ago, for the simple reason they can't.

AMERICAN INDUSTRIES IN CANADA

The London Free Press calls attention to the practical example of the value of protection in the opening last week of a branch of an American factory in the town of Watford. During the past few years numerous American firms have located in Canada. The new factories established in London recently, says the Free Press, have all been branches of industries from the United States. They would not have come to Canada if it had not been for protection; they will not remain in Canada if protection is removed.

Hon. Mackenzie Bowden pointed the moral at his address at Watford last week. He said:

"An institution like this located in Canada is ten thousand times as valuable to us as one located at Rockford, Illinois. We want it here. We welcome them here and I can assure you the people of Canada will do the same."

WHAT OTHERS SAY

A Pointed Query.
 One can't help wondering whether the man who would return the world has succeeded in making one man perfect.—Kingston Whig.

Killers.
 Officials of the Great Veterans' Association discourage any hope of a further cash gratuity. The man who demanded \$2,000 per soldier killed the idea in Canada.—Winnipeg Free Press.

Inaccurate.
 We agree with some things Bishop Fallon says, but when he states that women "are trailing their skirts" to the picture houses we refuse to follow him. Skirts aren't trailed now a-days.—Calgary Herald.

Lost We Forget.
 Lest we forget, it might be timely to point out that George Sylvester Viereck, who organized the U. S. Committee of One Hundred, which is investigating British Government in Ireland, is a cousin of the ex-Kaiser.

Man's Danger.
 A Kansas City woman killed her husband and forgot about it. Man is in danger of becoming so little consequence that Webster may have to revise the definition of man to read: "A thing used during a marriage ceremony, but only as a matter of custom."—London Advertiser.

An Acid Test.
 The British Labor party has gone far in its aid to the cause of Irish self-government. It has condemned the Irish policy of the present government (as is natural, the Labor party being opposed to the Government), and it has favored a very large measure of home rule for Ireland and a cessation of repressive measures. But it stops short at secession.

And now comes a manifesto from the Irish Labor party, addressed to the British Labor party. The Irish Labor men declare emphatically in favor of the secession of Ireland from the Empire, and add that if the British Labor men refuse to agree to that they will "allow the name of British Democracy to be linked in the mind of men with Caesarism and Prussianism." It is an acid test. The British Labor party cannot evade it.—Hamilton Herald.

A BIT OF VERSE

THE SNAKE FENCE.

Fast disappearing emblem of old days,
 When man first trod the frontier wilderness
 Sowing the seed which later grew to dress
 The associated land, with miles of
 sunlit maze.

Along haphazard windings, zigzag ways,
 In April bluebirds flew all azure plumed,
 Beside the lowest logs the blood-root bloomed
 Uncolored of the brilliant noontide blaze.

But now the logs lie rotting in the stacks
 Or feed the fires of chill October eves;
 Of former landscapes progress only leaves
 A vestige which eventually will pass.
 Thus gradually the old-time glamour fades
 And, fading, dies, as winds through
 forest glades.
 Arthur S. Bourinot.

THE LAUGH LINE

Faux Pas.
 Director—"I told you I wanted a scenario writer—'Yes, sir'?"
 Director—"And in this script you've got two characters playing a game of chess."—Film Fun.

Demonstration.
 Persistent Commercial Traveler—"This time sir, I have quite a new departure."
 Busy Manufacturer—"Good! Let me see you do it."—London Opinion.

A Minor Role.
 It is certainly unusual to find an actor as modest as the one who inserted the following advertisement in one of the London papers:
 "Engagement wanted—Small part, such as dead body or outside shouts."—Windsor Magazine.

Of Course.
 "Why did you strike the telegraph operator?" asked the magistrate of the man who was summoned for assault.
 "Well, sir, I gives him a telegram to send to my gal, and he starts reading it, so, of course, I ups and gives him one."—Tit Bits.

Careful Father.
 Son—"Mumver, tell me 'ow farver you ter know yer."
 Mother—"One day I fell into the water an' 'e jumped in an' fished me aht Son (thoughtfully)—"H'm, the's funny; 'e won't let me learn ter swim."—Punch.

Dimmed His Lamps.
 "You say the glare of his headlights confused you. Weren't his lamps dimmed?"

"They were after I got through with him," said the man who had the narrow escape. "I gave him such a nice pair of black eyes that he could hardly see out of them."—Boston Transcript.

"everything in their power to see that they get fair treatment and a fair deal without favor, and if they do I am sure they will meet with success."

It. Hon. Arthur Meighen has outlined the policy of the Government on this question on several occasions. The policy of the Government, he said, was to give Canadian industries of every kind just enough advantage in the Canadian market to make it pay them better to stay here and to expand their production here than to leave it. It is such a policy which is bringing to Canada branches of American industries.

Benny's Note Book

BY LEE PAPE

Pop was smoking and thinking and I was looking at the different names of the different books in the bookcase, and I said, "What does autobiography mean, pop?"

Well, people are hard up for something to do they rite the story of their life and everything that ever happened to them since they were born, and that's their autobiography, sed pop.

G pop, im going to rite mine, I sed.

Go to it, you mite as well get it out of your system while you're young, sed pop.

Yes sir, I sed. Wich I started to do, and after a while I sed

Its done, pop, do you want to heer it?

Im neutral, sed pop. Meeting he would lissen if I red it.

Wich I did, being the following as follows:

Wen I was a baby I was born in the same house I keep on living in. Wen I was a week old I couldnt walk or talk.

Wen I was a month old I couldnt either and wen I was 3 months old I couldnt and wen I was 6 months old I couldnt,

and this kepp up till I was a year old, and even wen I was a year old I couldnt. After I was a year old I started to go on 2 years and this kepp up for a hoie year untill I had another birthday and then I started to go on 3 years and this kepp up another hole year and then I had another birthday and then I was going on 4 years still in the same house, and this kepp up for another year—

Hay, hay, ald, sucker, assistance, sed pop, how long is this birthday stuff going to kepp on.

Only till im 9 just like eny m l life, I sed, and pop sed, Well then I dont need to heer eny more to know youre a natural born autobiography riter, your autobiography is jest about as intristing as most peoples autobiographies.

Proberly being why he didnt want to heer the rest.

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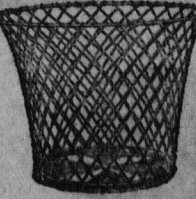
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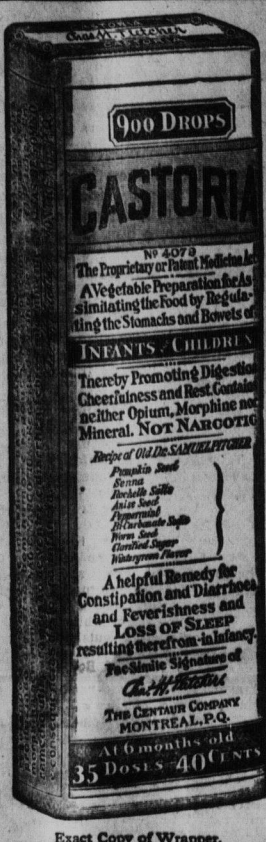
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Can't Be Done.
 Mistress—How do you manage to make such a noise in the kitchen?
 Cook—Well, you just try to break four plates without making a noise.—Boston Transcript.

Susie—Papa, what makes a man always give a woman a diamond engagement ring?
 Her father—The woman.—Edinburgh Scotsman.

Daughter—"He says he would give up his life for his life."
 Mother—"Accept him at once, dear. He is heavily insured."—Boston Transcript.

"I know a man who nicked Jack Dempsey under the chin and stretched him right out."
 "The dickens you say. Who was it?"
 "The barber."—American Legion Weekly.

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