

(Continued from Page 7).

vented a lot of "profiteering." Nor can it end immediately on the declaration of peace. The people will be extremely foolish if they ever allow their indispensable industries to slip back into the unfettered control of private capitalists, who are, actually at the instance of the government itself, now rapidly combining trade by trade, into monopolist trusts, which may presently become as ruthless in their extortion as the worst American examples. Standing as it does for the democratic control of industry, the Labor party would think twice before it sanctioned any abandonment of the present profitable centralization of purchase of raw material; of the present carefully organized "rationing" by joint committees of the trades concerned, of the several establishments with the materials they require; of the present elaborate system of "costing" and public audit of manufacturers' accounts, so as to stop the waste heretofore caused by the mechanical inefficiency of the more backward firms; of the present salutary publicity of manufacturing processes and expenses thereby ensured; and, on the information thus obtained (in order never again to revert to the old-time profiteering) of the present rigid fixing, for standardized products, of maximum prices at the factory, at the warehouse of the wholesale trader and in the retail shop. This question of the retail prices of household commodities is emphatically the most practical of all political issues to the woman elector. The male politicians have too long neglected the grievances of the small household, which is the prey of every profiteering combination; and neither the Liberal nor the Conservative party promises, in this respect, any amendment. This, too, is in no sense a "class" measure. It is so the Labor party holds, just as much the function of government, and just as necessary a part of the democratic regulation of industry, to safeguard the interests of the community as a whole, and those of all grades and sections of private consumers, in the matter of prices, as it is, by the Factory and Trade Boards Acts, to protect the rights of the wage-earning producers in the matter of wages, hours of labor and sanitation.

A REVOLUTION IN NATIONAL FINANCE.

In taxation, also, the interests of the professional and housekeeping classes are at one with those of the manual workers. Too long has our national finance been regulated, contrary to the teaching of political economy, according to the wishes of the possessing classes and the profits of the financiers. The colossal expenditure involved in the present war (of which, against the protest of the Labor party, only a quarter has been raised by taxation, whilst three-quarters have been borrowed at onerous rates of interest, to be a burden on the nation's future) brings things to a crisis. When peace comes, capital will be needed for all sorts of social enterprises, and the resources of government will necessarily have to be vastly greater

than they were before the war. Meanwhile innumerable new private fortunes are being heaped up by those who have taken advantage of the nation's needs; and the one-tenth of the population which owns nine-tenths of the riches of the United Kingdom, far from being made poorer, will find itself, in the aggregate, as a result of the war, drawing in rent and interest and dividends a larger nominal income than ever before. Such a position demands a revolution in national finance. How are we to discharge a public debt that may well reach the almost incredible figure of seven thousand million pounds sterling, and at the same time raise an annual revenue which, for local as well as central government, must probably reach one thousand millions a year? It is over this problem of taxation that the various political parties will be found to be most sharply divided.

The Labor party stands for such a system of taxation as will yield all the necessary revenue to the government without encroaching on the prescribed national minimum standard of life of any family whatsoever; without hampering production or discouraging any useful personal effort, and with the nearest possible approximation to equality of sacrifice. We definitely repudiate all proposals for a protective tariff, in whatever specious guise they may be cloaked; as a device for burdening the consumer with unnecessarily enhanced prices, to the profit of the capitalist employer or landed proprietor, who avowedly expects his profit or rent to be increased thereby. We shall strenuously oppose any taxation, of whatever kind, which would increase the price of food or of any other necessary of life. We hold that indirect taxation on commodities, whether by customs or excise, should be strictly limited to luxuries; and concentrated principally on those of which it is socially desirable that the consumption should be actually discouraged. We are at one with the manufacturer, the farmer, and the trader in objecting to taxes interfering with production of commerce, or hampering transport and communications. In all these matters—once more in contrast with the other political parties, and by no means in the interests of the wage-earners alone—the Labor party demands that the very definite teachings of economic science should no longer be disregarded as they have been in the past.

For the raising of the greater part of the revenue now required the Labor party looks to the direct taxation of the incomes above the necessary cost of family maintenance; and, for the requisite effort to pay off the national debt, to the direct taxation of private fortunes both during life and at death. The income tax and super-tax ought at once to be thoroughly reformed in assessment and collection, in abatements and allowances, and in graduation and differentiation, so as to levy the required total sum in such a way as to make the real sacrifice of all the taxpayers as nearly as possible equal. This would involve assessment by families instead of by individual persons, so that the burden is alleviated in pro-

portion to the number of persons to be maintained. It would involve the raising of the present unduly low minimum income assessable to the tax, and the lightening of the present unfair burden on the great mass of professional and small trading classes by a new scale of graduation, rising from a penny in the pound on the smallest assessable income up to sixteen or even nineteen shillings in the pound on the highest income of the millionaires. It would involve bringing into assessment the numerous windfalls of profit that now escape, and a further differentiation between essentially different kinds of income. The excess profits tax might well be retained in an appropriate form; whilst, so long as mining royalties exist, the mineral rights duty ought to be increased. The steadily rising unearned increment of urban and mineral land ought, by an appropriate direct taxation of land values, to be wholly brought into the public exchequer. At the same time, for the service and redemption of the national debt, the death duties ought to be regraduated, much more strictly collected and greatly increased. In this matter we need, in fact, completely to reverse our point of view, and to rearrange the whole taxation of inheritance from the standpoint of asking what is the maximum amount that any rich man should be permitted at death to divert, by his will, from the national exchequer, which should normally be the heir to all private riches in excess of a quite moderate amount by way of family provision. But all this will not suffice. It will be imperative at the earliest possible moment to free the nation from at any rate the greater part of its new load of interest-bearing debt for loans which ought to have been levied as taxation; and the Labor party stands for a special capital levy to pay off, if not the whole, a very substantial part of the entire national debt—a capital levy chargeable like the death duties on all property, but (in order to secure approximate equality of sacrifice) with exemption of the smallest savings, and for the rest at rates very steeply graduated, so as to take only a small contribution from the little people and a very much larger percentage from the millionaires.

Over this issue of how the financial burden of the war is to be borne, and how the necessary revenue is to be raised, the greatest political battles will be fought. In this matter the Labor party claims the support of four-fifths of the whole nation, for the interests of the clerk, the teacher, the doctor, the minister of religion, the verage retail shopkeeper and trader, and all the mass of those living on small incomes are identical with those of the artisan. The landlords, the financial magnates, the possessors of great fortunes will not, as a class, willingly forego the relative immunity that they have hitherto enjoyed. The present unfair subjection of the co-operative society to an excess profits' tax on the "profits" which it has never made—specially dangerous as "the thin end of the wedge" of penal taxation of this laudable form of democratic enterprise—will not be abandoned without a struggle. Ev-

ery possible effort will be made to juggle with the taxes, so as to place upon the shoulders of the mass of laboring folk and upon the struggling households of the professional men and small traders (as was done after every previous war)—whether by customs or excise duties, by industrial monopolies, by unnecessarily high rates of postage and railway fares, or by a thousand and one other ingenious devices—an unfair share of the national burden. Against these efforts the Labor party will take the firmest stand.
(To be continued.)

...PARTY ANNOUNCEMENTS..

The Dominion executive committee meets on the 2nd and 4th Tuesdays of the month at 363 Spadina Avenue, Toronto, secretary, I. Bainbridge.

The Ontario provincial executive committee meets on the 2nd and 4th Thursdays of the month at 363 Spadina Avenue, Toronto, secretary, I. Bainbridge.

Saskatchewan Provincial Executive Committee—Meets on the 1st and 3rd Sunday of each month. All comrades desiring to join party or organize Locals are requested to write
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