THE SEMI-WEEKLY TELEGRAPH is issued every Wednesday and Saturday by THE TELEGRAPH PUBLISHING COMPANY, SAINT JOHN, a company incorporated by Act of the Legislature of New Brunswick.

E. W. McCREADY,
President and Manager.

SUBSCRIPTION RATES—Sent by mail to any address in Canada at one dollar a year. Sent by mail to any address in the United States at two dollars a year. All subscriptions must be paid in advance.

In mailing price of subscription always send money by post office order or registered letter.

ADVERTISING RATES — Ordinary commercial advertisements, taking the run of the paper, each insertion, $1.00 per inch.

Advertisements of Wants, For Sale, etc., one cent a word for each insertion.

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Correspondence must be addressed to the Editor of The Telegraph, St. John.

All letters sent to The Semi-Weekly Telegraph and intended for publication should contain stamps if return of manuscript is desired in case it is not published. Otherwise, rejected letters are destroyed.

Semi-Weekly Telegraph and The News

ST. JOHN, N. B., FEBRUARY 26, 1916

AN EXAMPLE FOR CANADA.

The Prime Minister of Australia, Hon. Mr. Hughes, who is now in Canada on his way to the Old Country, has made public a bit of Australian policy which it would seem that Canada might copy to advantage. At the beginning of the war he found that Australia was in the peculiar position of having almost its entire metal production controlled by German firms or syndicates. These Germans, by means of long term contracts with the native producers, were taking practically all the metal produced by the Commonwealth, but while there was a war clause in the contract it operated not to cancel but only to suspend them. The Australian government recently passed a law providing that metal production should be controlled by the state and arranging that no lead or copper should leave the country except after being refined at home.

It has been suggested that Canada might well follow the Australian example in connection with the nickel deposits of this country. While Canada has a virtual monopoly of the supply of nickel, the production of this metal is controlled by a foreign syndicate. Instead of taking full control of this production the Dominion government recently announced an arrangement by which the company has agreed to refine in Canada enough of this metal to meet reasonable British needs, although it is said that the work will be done here "at a necessarily higher cost."

The government is now being urged to place an embargo upon the export of nickel ore, which would cause the refining process to be carried on entirely in this country. It is argued that this is the more necessary because Canada's nickel is needed by the British navy for armor making. A commission was appointed last fall, consisting of a representative of the Imperial government and representatives of the Dominion and Ontario governments, to report upon Canada's nickel industry, but that commission has not yet made its report. The announcement that the nickel monopoly has agreed to refine a portion of the nickel in Canada is probably an attempt to prevent more drastic action as a result of the commission's work. War conditions greatly strengthen the argument of those who believe the nickel industry should remain under Canadian control and that all of the refining should be done in this country. At all events the profits and requirements of foreigners should be subordinated altogether to Imperial needs and Imperial policy in the matter of nickel.

GERMANS IN CANADA.

At one of Sunday's recruiting meetings an Englishman who was one of the speakers expressed the conviction that "no German born resident of any of the Allied countries should be allowed his liberty at the present time. We could not afford to take any risks."

Possibly that policy is too drastic, although a great many people will believe it fully justified, and will think that men of German birth or ancestry in Canada should be kept under observation during the period of the war.

Mr. Hazen and the Standard take another view of the matter, and their view is set forth at length by the Standard in an editorial dealing with the case of Mr. Gustav Heidemann, private secretary to the Minister of Marine and Fisheries. The Standard says Mr. Heidemann's case is one "which has excited more than a little sympathy." Mr. Heidemann is entitled to sympathy because he is German born, perhaps, although most men of German birth or ancestry would probably reject sympathy on that account. But Mr. Heidemann, inasmuch as he still holds his position in the public service and remains in the office of a member of the government, does not appear to need sympathy particularly.

So far as we know he has not been attacked as an individual, or for that matter attacked at all. But many newspapers, and many individuals, have said and still say that even if Mr. Hazen is correct—and he may not be—in regarding his secretary as absolutely trustworthy, it would be much better for all concerned if Mr. Heidemann had secured other employment at the beginning of the war and if his retirement from the public payroll had been followed by the appointment of a Canadian.

Mr. Heidemann may be entirely worthy of the eulogies pronounced in his case by Hon. Mr. Hazen and the newspaper which speaks for him, and we trust indeed that he is so worthy. Nevertheless, the principle of maintaining in the public service during the war men of German birth or descent is unsound and unwise. The Heidemann case is not the only one, and it calls for no treatment which is not applied in other cases of the same kind. We are quite ready to assume that Mr. Hazen is sincere in giving his secretary a glowing certificate of character, but the country at large will regard the retention of this man in the public employ as imprudent and as offensive to prevailing Canadian sentiment. Our soldiers at the front, and the men who are now getting into uniform at home, and the relatives of both, would no doubt speak plainly and forcibly on this subject if they had an opportunity to do so.

Discussion of this matter of retaining men of German birth or descent in the public service of Canada during the war is advanced another stage by the Standard's article in which notice is served that Hon. Mr. Hazen has decided definitely to stand by Mr. Heidemann. It is a decision which cannot be regarded as final, and which will provoke an increasing degree of public opposition. After all, just what is the idea in keeping Germans, naturalized other on the public payroll, after eighteen months of war? Is it done, as the Standard suggests, because Mr. Heidemann's case "has excited more than a little sympathy?" Positions of that kind should have been filled by Canadians at the beginning of the war. It is not too late to introduce that policy, and it is highly imprudent to ignore Canadian sentiment in the matter. The principle involved is more important than the individual secretary or the individual Minister.

BRUSHING UP RECRUITS.

To fill up the new battalions is the most pressing business before every community in New Brunswick. Not only in St. John but in every other district some battalion, half filled or a little more, is waiting for young men. Now and during the next few weeks these young men are to be reminded, mainly by men themselves in uniform, that victory is not to be won by words but only by enlisting the manhood of the country. The young men of service age are to be reminded, personally as far as possible, that the soldiers whom we sent overseas early in the war are waiting for them, and that the work of saving the Empire is just as much their business as it is the business of the men who are today facing the Germans in the trenches.

In every community, therefore, not only young men but those capable of influencing them in any way, ought to consider this question, not as one to be discussed theoretically, or to be taken up next week after attending to some other business, but as the matter having the first claim upon the time and attention of all patriotic people today and every day.

A comparatively small number of military men and civilians have given a great deal of time to the difficult but absolutely vital work of recruiting, and now an effort which deserves to be successful is to be made to lend new efficiency to the whole work of enlistment. Recruiting should be more rapid, yet those engaged in the work will remember that their progress is better today than it was a year ago, and that while the needs of the war are greater now a large body of men have been moved from civilian into military life during the last twelve months, which would tend to make the work more difficult. It is to be remembered, also, that the history of recruiting in this province shows that there have been alternative periods of good and bad enlistment. It is time now for another good period. One of the proposals now before the government is that county officials shall be employed in making what will be practically a registration of the remaining men of military age in New Brunswick. If this is done it would result in showing how many men each sub-division has sent into the army and how many still remain un-enlisted and not exempt in every such district. The mere announcement of the proposal should do much to bring the war home in a new sense to men, women and children in every ward and parish.

New Brunswick's unfinished battalions can undoubtedly be filled up if new vigor is put into a rousing recruiting campaign during the next few weeks. It is vitally necessary that these battalions should be completed for until they are filled it is difficult for such units to get forward with the work of organization and drill at the necessary speed. And the Empire, now at the crisis of the life-and-death struggle, is calling for more men.

THE NEW WAR TAXES.

Sir Thomas White is now confronted with very serious criticism of his proposed tax on business profits because it is found that much watered stock will escape. The Finance Minister said in his budget speech that he could not "go behind the capitalization of companies" and ascertain the real value of their assets and the real amount of capital employed, as he could do in the case of firms and individuals. It is now expected that he will be urged strongly to change his mind with respect to this decision. It is pointed out that in order to secure equity there should be some uniform method of valuation, some one plan of ascertaining what the real investment is and what the real profits are in all cases. So far as capital stock is concerned as a guide, it would be easy to cite two companies whose shares were quoted at the same figure one or two years ago whereas to-day, the shares of one company may be worth twice as much as the shares of the other. One company may have doubled its paid up capital a year or two ago, and still no more money may have been invested. It might escape, while another company, not having changed its capitalization, might have to pay a very large tax on profits. The Finance Minister is being asked why it is not possible to make the same accurate examination and valuation of corporations as of the business of firms and individuals. Unless capitalization means the same thing in all cases the application of the new taxes must tend to be most inequitable.

As one writer expresses it: "Watered stock, of which there are oceans in Canada, instead of increasing the amount of the tax which watered corporations should pay, will actually protect these companies from paying even their fair share of the new war burden as compared with companies whose capital stock has not been watered and with unincorporated businesses or partnerships."

One suggestion is that the Finance Minister tax one-fourth of the net profits above seven per cent. on the actual capital invested in corporations instead of on the paid up capital stock. In addition to the difficulty about companies with watered stock, it is contended by many critics that land syndicates and many private citizens of great wealth will escape altogether.

WAR COMMENT.

According to the London Economist the number of men killed in the war up to December 1, 1915, were as follows:

Allies, 967,500.

Teutonic Powers, 885,510.

The Economist estimates that the British Empire lost twenty-eight men for every 10,000 of population, while the Germans lost 725. Excluding the Japanese, the Allies altogether show a loss of 135 men in every 10,000 of population against 616 for the Teutonic nations. In other words, the Teutonic peoples are being killed off five times as rapidly as the Entente.

In the course of an exhaustive study of war finance the Economist says the depreciation of 24 1-2 per cent. in the German mark can point to one only; the exhaustion of German credit abroad. While the Teutonic nations have been spending 120 per cent. of their normal income, the Allies have been spending only ninety-three per cent. of theirs.

Recent official reports indicate that the British have been taking over more of the front from the French. It is now anticipated that the army of Sir Douglas Haig will soon amount to 1,500,000 men, and that the British line of trenches will be steadily lengthened. It is estimated that France is employing more than 2,000,000 men on its part of the western front. The Germans have been credited with having 1,550,000 men in the western area, and observers are asking how the enemy can concentrate enough men on this front to engage in a sustained offensive without thinning their eastern lines so extensively as to give the reinforced Russian armies a great opportunity. It is suggested that the Germans will soon be keeping strong forces of reserves on railway trains halfway between the eastern and the western fronts, in order that they may be rushed to any point where reinforcements are required. As it is the expectation in the Allied capitals that the spring campaign will bring simultaneous Allied offensives on both fronts, it is not easy to believe that their railroad facilities will compensate the Germans for the lack of effective troops which appears to menace them because of the growing numbers which the Allies can apply on both fronts.

After all, statements concerning the number of men on both sides are necessarily somewhat speculative, and it is difficult to estimate their worth in advance of the tests of strength which are felt to be near and which it is believed will begin during the next few weeks. It is likely that both sides have plans for the spring campaign the nature of which the world at large will not know until they are carried into effect.

In spite of the loss of some trenches on the western front, the general position of the Allies has improved greatly during the last few weeks. There is less danger so far as Egypt is concerned. Turkey has been greatly weakened as an aggressive power, and the influence of recent Russian successes is becoming visible in the Balkans. It is thought the German attack upon Saloniks will now be postponed or abandoned. But while the outlook in the East has brightened perceptibly, the world's interest centres upon the western line. It is the struggle there that will be decisive in the end.

THE COMING TEST.

The Germans continue to make slight gains at heavy expense at certain points on the western battlefront. All of these gains are undoubtedly small by comparison with the ground taken from the enemy last September by the French and British, yet it is a fact that recent gains have been made by the Germans rather than by the Allies. It is said repeatedly in London and Paris that when the French and British are ready to begin a common offensive, it will be a serious and sustained movement which will be expected to produce results worth while.

As to what is coming on the western front when the great test of strength begins this spring, we might record here a very confident prediction made by the London Spectator on March 5. The Spectator is scarcely to be classed among the careless optimists, and we must assume that what it says with respect to the preparations of the Allies and their strength in artillery is not recorded without knowledge tending to justify its confident tone. Of the mighty struggle impending the Spectator has this to say:

"Meanwhile all the world waits to catch the first sounds of the cannonade which will echo in the great push which must come, whoever begins it, when the ground ceases to be waterlogged.

"Very probably the Germans may try to anticipate the attack on them by an attack on the Allies. But even if they do, we and the French will be the real attackers. The Germans will be on the defensive, just as are those who make a counter-attack, or carry out a sortie from a besieged place.

"The artillery duel which will open and continue the operations will be on a scale and of a duration without any parallel in the world's history. Each side will try to blow the other's works to pieces, fill up the ditches and fling down the parapets. That we shall not be wanting in explosives of any kind is no secret. To say more would be to boast, and the matter is far too serious for light words. Our confidence as regards the end was, however, never greater. We shall win, and the longer the delay the more absolutely complete will be our victory."

The constant activity at several points on the western front of late is undoubtedly in preparation for that greater cannonade which the Spectator says is coming, and which is expected greatly to exceed in its power of destruction all previously recorded artillery engagements. And in this war artillery has reached a point of power and intensity undreamed of in previous conflicts.

The Spectator says that Germany and its partners are manifestly in an awkward position with respect to their much predicted attack upon the Allies at Saloniks. The Germans have suggested that the Bulgarians ought to do the work, and the Bulgarians have urged that the Germans themselves ought to undertake the job. In such circumstances the Spectator believes that the Allies will not wait much longer to be attacked, but will carry the fighting to the Bulgars, remembering Wellington's idea that when the enemy which threatened him appeared unwilling to attack, that was the time to issue from his fortified lines and strike on his own account.

IS IT WISE?

Is it wise on the part of Mr. J. K. Flemming's newspaper supporters to be holding him up today as one who "has as clean a moral and financial record as any politician in Canada, whose conduct has been endorsed by the Legislature, his party and the electors of his county"?

This language in reference to Mr. Flemming appeared recently in the Woodstock Press, the Conservative weekly which speaks for him and his group. The Press also asserts that a royal commission pronounced Mr. Flemming innocent on all charges except one.

No doubt this is one of the results of the action of the New Brunswick Legislature in adopting, during the dying hours of the session of last year, a whitewashing resolution moved by Mr. J. L. White of Victoria, and seconded by Mr. George B. Jones of Kings, in which the Legislature deliberately attempted to break the force of the findings of the royal commission which so roundly condemned Mr. Flemming's activities, and which convicted him of compelling a railway contractor to pay him a large sum of money, in addition to saying that he was well aware that moneys were being collected for a purpose unquestionably improper in connection with the Crown lands, and that "he acquiesced in the collection of such moneys at a time and from a source highly and grievously improper."

It should not be necessary at this time to republish the report of the royal commission, although the folly of the Woodstock Press invites that course. Apparently the action of Conservatives in renominating Mr. Fallis in Ontario and in giving approval to Mr A. DeWitt Foster in Kings, Nova Scotia, and in seeking in other places to defend and protect men whose wrongdoing has been exposed, has encouraged the Flemming group to begin the proclamation of the ex-Premier's innocence. One result of such activity now is to remind the Conservative party in New Brunswick how awkward a Federal candidate Mr. Flemming will be. The New Brunswick Legislature disgraced itself by attempting to whitewash him, just as the Conservative convention in Carleton-Victoria did by embracing him as a Federal standard bearer.

NOTE AND COMMENT.

The Archbishop of Canterbury is against airship reprisals. Two wrongs do not make a right.

* * *

The City Council of Berlin, Ontario, is to offer generous prizes for a new name for the city. First, second, and third prizes will be given.

* * *

"It is now certain," says the Toronto Globe, "that Turkish power in Asia is dwindling more rapid that even the most sanguine considered possible."

* * *

Those who are inquiring why the new battalions are not filled up more rapidly should ask themselves just what they themselves are doing about it.

* * *

Toronto recruiting authorities say men enlisting now will be going overseas by June 1 or earlier. The announcement is said to have helped recruiting considerably.

* * *

The French gunners have accounted for one Zeppelin. One truly-aimed incendiary shell did the trick. Probably the visitor was bound to Paris. If so that one shell saved the lives of some women and children.

* * *

An order has been issued prohibiting smoking in any buildings in Ottawa used by departments of the civil service. Officials and employes are to smoke outside if at all. The Dominion police have been instructed to enforce the regulation. The order reads well and seems necessary. But an increase in the police force will probably be necessary.

* * *

Early in the war Germany found Turkey a cheap and valuable ally. From this time forward Turkey will be demanding more assistance in munitions, in money, and in military support. Germany will not be likely to deal in kindly fashion with that sort of partner. Bulgaria, too, is likely to fall into the same class as an ally.

* * *

Everybody should give thought to this paragraph from an English review:

"The war is upon us. Either we or the Germans must win, and those who are not helping us to win are helping the Germans. Imagine a passenger who would not take his turn at the pumps because he hated hurricanes!"

* * *

Even American critics of the Wilson administration now regard it as settled that Washington is definitely committed to resisting Germany's new submarine policy. The New York Sun says:

"The sole result of an attempt to rewrite international law at this time must be a dangerous departure from the only guide that offers even hope of safety. The renewed evidence of the Administration's understanding of this fact is comforting evidence that the conditions actually prevailing in the world today are recognized in Washington."

* * *

Companies whose stock has been liberally watered will escape the new tax on profits. Sir Edmund Osler, M. P., says Sir Thomas White's scheme as it stands "places a bonus on wildcatting and places a hindrance in the way of honest capitalization." The Toronto Star asserts that Canada Cement, the Steel Company of Canada, and Dominion Iron & Steel, together with other mergers, will practically escape the new taxation. By showing how the new scheme of taxes will affect many big corporations and millionaires whose personal fortunes will be exempt, the Star contends that the Finance Minister's plan will be marked by gross inequalities. Evidently the new taxes will call for close examination by the House of Commons.

* * *

"Prince Louis of Battenberg was one of the most useful men in the British naval service before the war broke out, but because he was of German birth and had relatives who were fighting for the Kaiser as well as for Britain public opinion forced the acceptance of his resignation as a Lord of the Admiralty", said the Toronto Globe in discussing Mr. Hazen and his secretary. As the Globe moderately expressed it: "The Hon. J. D. Hazen, Minister of Marine and Naval Defence, made a mistake when he refused 'more than once' to accept the resignation of his confidential secretary, Mr. Gustav Heidemann, which was tendered by that gentleman with a finer sense of the fitness of things than Mr. Hazen showed."

* * *

Everywhere throughout Canada the warning contained in Baron Shaughnessy's statement about the new war taxes is being repeated. He said:

"Every good citizen and reasonable man will loyally stand back of the Finance Minister in the adoption of the plan of taxation that finally may be considered best in the circumstances, but in return the people of the country will demand, probably more emphatically than ever before, that expenditures in connection with the war shall be without wastefulness or extravagance, and that the Minister of Finance, with his colleagues, shall see that the country's money is neither pilfered nor squandered."

Baron Shaughnessy is not a political opponent of the government. He knows that a warning against pilfering and squandering is necessary.

* * *

The Allies, having had consistently the worst of it in the Balkans for a long time, are now expecting a turn for the better in both Greece and Roumania. It is said a concentration of Russians on the Bessarabian border will be followed by the transfer of Roumanian troops to the Bulgarian frontier where Bulgarian and German forces are now gathered as a menace to Roumania. Bucharest is predicting a movement of the Allies against Bulgaria from Saloniki in the next few weeks. The course of Roumania is still doubtful, of course, but if Russian successes cause the Roumanians to take the plunge the Teutons would find the blow a deadly one. The German communications with Turkey would be cut in short order, Greece would join the Entente, and Turkey and Bulgaria would quickly learn the cost of their bargain with the Kaiser. March may bring the German house down in the Balkans.

* * *

Some idea of the kind of work that wins recognition for the Canadians at the front is afforded by this paragraph from the London Times:

Six men of the 7th Canadian Infantry Battalion, Sergeants H. Ashby and W. C. Meyerstein, Corporals E. L. Babcock, H. Odlum, and K. Weir, and Private Berry, are awarded the medal for gallantry and resource near Messines on the night of November 16-17. They worked for four hours on a bright moonlight night cutting wire close to a heavily manned German trench in preparation for an assault. They also assisted in placing a bridge over the Douve river about sixteen yards from the German parapet, and guided bombing parties through the lanes they had cut. It was largely due to their coolness and resource that the bombing attack was a success. Another man of the same battalion, Corporal A. K. Curry, is also awarded the medal for his coolness and courage when in charge of the blocking party during the attack.

88.1 PER CENT. OF THE WOUNDED RECOVER

The current number of Heer und Politik contains an exhastive article, giving figures to show that the percentage of recoveries among the German wounded has increased from month to month since the beginning of the war. Furthermore, the percentage of death among the wounded has gradually decreased.

In the first month of the war, in August, 1914, of every 100 soldiers wounded there was the high percentage of 84.8 who entirely recovered, 12.2 who were physically unfit and 3 who died. A year later, in August, 1915, of every 100 wounded 88.1 per cent. returned to the front and 2.7 per cent. died.

Thus the percentage of entire recoveries from wounds has steadily increased monthly, while the deaths have gradually decreased.

Not a War Summons.

Young John was an ardent volunteer, and had offered for the front. A letter came addressed to him, "On His Majesty's Service." It caused great dismay to his mother's heart. "That'll be orderin' him off to the war," she said, with a mournful sigh, as she placed it on the mantel-shelf to await his coming. When he appeared she assailed him with, "That's what ye get wi' yer volunteerin'," and from her woe-begone appearance one would have thought she already saw him lying stark through the effects of a German bullet. Despair was, however, turned to joy, and something of laughter besides, when on opening the epistle, it was found to be the annual reminder that his dog tax was due. —Scottish-American.

Descending on the Son.

A benevolent-looking old gentleman was walking along the street when he came upon an irate parent lecturing his offspring. "Now, you young rascal," said the angry father, "out off home, and before you go to bed tonight I'll give you a good whipping." The old gentleman mildly remonstrated. "My dear sir, perhaps I have no right to interfere, but remember the wise old saying—'Let not the sun go down upon your wrath.'" "Don't you trouble yourself about that," was the reply. "I won't do anything of the sort. Oh, no. What I'm going to do is to let the wrath descend upon the son."—Scottish-American.

Brother Jonathan.

(By Charles Alexander Richmond, in the Outlook, New York).

Dr. Richmond is well known as the president of Union College, at Schnectady (N. Y.) The following verses, written in the vein of James Russell Lowell's Biglow Papers, were read by Dr. Richmond with telling effect at the recent dinner of the Real Estate Board of New York City.—The Editors.

I.

Brother Jonathan sat by the kitchen fire,
Nursin' his foot on his knee.
"It's a turrible fight they're havin' out there,
But they can't git over to me."
And Jonathan jingled the coins in his han'
An' thanked the good God for the sea

II.

"They'll be wantin' my cattle and hogs and corn
An' powder and guns mebbe,
But they'll pay on the nail! cash down, by gum!
For all they git from me."
An' he smiled kinder slow and jingled the coins.
"It's good for business," sez 'ee.

III.

"They're killin' 'em off like flies, they say.
They can't blame it onto me.
It ain't my war, yet I do feel bad
For them poor Belgiums," sez 'ee.
And he took a few dollars out of his jeans
And sent it across the sea.

IV.

Then he heard they'd drownded a thousand men,
And some from Amerikee.
So he said righ out, "If you do that ag'in
You'll get me mad," sez 'ee.
An' he kep' on jinglin' the coins in his han'
An' thankin' God for the sea.

V.

They did it ag'in and then ag'in.
"You quit that now," sez 'ee.
"I'll give you fellers a piece o' my mind
If I git hol' o' ye."
An' he winks one eye with his tongue in his cheek;
"I'm too proud to fight," sez 'ee.

VI.

Then they got to plottin' and blowin' up things,
An' he sez: "You let me be.
I won't stand these furrin tricks o' yourn
In this here land o' the free."
And it got old Jonathan all het up,
An' he took his foot from his knee.

VII.

An' he got to thinkin' and thinkin' hard,
Worryin' how it would be,
An' wonderin' what in Sam Hill he'd do
If some pesky enemy
With all them dreadnoughts and submarines
Came a-rippin' across the sea.

VIII.

An' he thought of the army he wished he had,
An' he reckoned up his navy.
"I guess I've set here long enough,
I'll have to get busy," sez 'ee.
But the last I saw he was a-settin' there yit
An' strokin' his long goatee.

IX.

It ain't no time to be settin' round,
I kin tell ye—no sirree.
He better be gittin' up out o' that cheer
An' git outdoors and see,
An' do his chores an' fix things up
The way they oughter be.

X.

He might be helpin' them cousins o' his'n
To fight for liberty,
An' he might git in a few licks hisself
Jes' fer humanity.
Anyhow, I wish he'd quit jinglin' them coins
An' thankin' God fer the sea.

The Roll Call.

(Sydney Morning Herald.)

We have tendered the toll, we have paid the price,
We have braved and battled and bled,
And set in the shrine of our brothers-in-arms
Are the names of Australia's dead.
We have given the share of the grist that goes
To grind the War God's mill—
But every place that another has left
Is a place that you can fill.

Oh! some were killed in the open boats
Before they had time to land,
And some were killed in the rally and rush
Across the sloping sand:
But whether they died in the breaking surf
Or whether they died on the hill
Yet every gap in the ranks this day
Is a place that you can fill.

You scan the scroll of our sacrifice
And you hope that the list will end
Ere you feel the throb that tears your throat
As you say "He was my friend"
And it's "Poor old Bob, I knew him well"—
Or "Bill, my God, not Bill"—
But every place that a pal has left
Is a place that you can fill.

Do you remember the day they left,
That day that they passed through town,
When the bayonets glanced like a spray of steel
On a river of rolling brown?
And now? . . . In the same old town today
There are slackers who are slacking still
And blind to the fact that the place that's left
Is the place they've got to fill.

The far off note of the bugle-call
And the pulse of the distant drum
Tell not the tale of the men who've gone,
But the men who have got to come:
Oh! Duty is calling and vengeance is calling—
Their cry shall never be stilled
Till the last of the gaps in Australia's ranks
By Australia's sons are filled.

Protection.

Madge—If you're angry with Charlie, how are you going to get square by accompanying him on the sleigh ride?

Marjorie—I'm going to wear a veil.—Judge.

"What ruined your business?" "Advertising." "How?" "I let it all be done by my competitors."

BRITISH SHIP BURNING IN NEW YORK.

In a fire which swept an eight hundred foot dock in the Atlantic Basin shipping district of Brooklyn, Feb. 16, there was a loss of approximately $3,000,000 worth of property, including docks, ships and export materials for the foreign trade, and supposed to be the work of an incendiary. In addition there were ten other boats destroyed, and some of them loaded with war munitions for shipment to Russian Government. Photo shows one of the munition ships burning.

HOW TH
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Text of the Resol
Minister is to Act--
Cases and Over
Against Evasion--
mined.

Ottawa, Feb. 15—The text of t
olution presented today by the m
of finance on the taxation of war
was as follows:

One—That, in the following reso
"Minister" means the minister of
of Canada; "non-Canadian co
an incorporated company having i
office or principal place of busine
side of Canada, but having assets
carrying on business in Canada;
sons" means any individual of
and any partnership, syndicate, tr
sociation or other body, and an
corporate, and the heirs, executo
ministrators, curators and assig
other legal representatives of su
sons, according to the law of that
Canada to which the context ext

Two—That there shall be c
levied, and paid to his Majesty a
twenty-five percentum of the amo
which the profits arising from an
or business subject to the tax i
accounting period ending after the
day at August, one thousand nin
dred and fourteen, exceeded, in t
of incorporated companies seven
centum, and in the case of all oth
sons ten percentum, upon the capi
ployed in such trade or business.

Provided, however, that the
paid or payable by any person
provisions of partnership of the
war revenue act, 1915, shall be d
from the amount which such
would otherwise be liable to pay,
minister shall have power to de
any questions that may arise in
the taxes under the said act an
proposed herein are payafible.

Three—That the accounting
shall be taken to be the period fo
the accounts of the trade or b
have been made up, and where
counts of the trade or business h
been made up for any definite pe
far, the period for which they ha
usually made up, or if a year
has elapsed without the account
made up, the accounting period
taken to be such period, and en
such a date as the minister may
mine.

Application of the Tax.

Four—That the trades and bu
to which the tax shall apply
trades and business of transp
(whether continuously carried on
o' any description, carried on o
carried on in Canada, except

(a) Any trade or business othe
trade or business which, or any
of which is the manufacturing
ing in munitions of war or in m
or supplies of any kind for war p
the capital employed in which
than fifty thousand dollars.

(b) The business of life insura

(c) The business of farming an
raising.

Computation of Profits.

Five—(1) That the profits sh
taken to be the net profits in the a
ing period.

(2) The profits of a non-Ca
company shall be such proportion
net profits as shall bear the same
tion to the total amount of
profits as the capital of the comp
defined herein bears to the total
paid up upon its capital stock.

(3) No deductions from gross
for depreciation or for any expe
of a capital nature for renewals,
the development of a trade or b
or otherwise in respect of the t
business, shall be allowed excep
amount as appears to the ministe
reasonable and to be properly a
able to the accounting period.

(4) Any deduction made fro
gross profits for the remuneratio
rectors, managers and persons co
in the management of the trade o
ess shall not, unless the minister
to any special circumstances, ot
directs, exceed the sums deduct
those purposes in the last account
lod ending before the fourth
August, 1914, and no deductions
allowed in respect of any transa
operation of any nature where it
or to the extent to which it appe
the transaction or operation has
erly reduced the amount to be t
the amount of the profits of the t
business.

(5) In the case of any contr
tending beyond one accounting
from the date of its commence
the completion thereof and only p
performed in any accounting peri
shall, unless the minister, owing
special circumstances, otherwise
be attributed to each of the acc
periods in which such contract w
tially performed such proportion
entire profits or estimated profits
spect of the complete performa
the contract as shall be prope
tributable to such accounting per
spectively, having regard to the
to which the contract was perfo
such periods.

Incorporated Company's Capital.

Six—That the capital employed
trade or business of any co
company having its head office o
principal place of business in
shall be the amount paid upon i
tal stock.

Seven—That the capital empl
the trade or business of a non-C
company shall be such portion
amount paid upon its capital s
shall be the same proportion

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