

United States are examined side by side with the figures of taxation in Canada.

Taking for example, the year 1917-1918, we find that in Great Britain the total amount raised by taxes on property and income was £495,000,000, and from taxes on consumption £118,000,000. In the United States the total amount raised by taxation of property and income was \$3,321,000,000 and on consumption \$795,000,000. In Canada in the same year, the total amount raised by taxation of property and income was \$22,300,000 and by taxation on consumption \$175,700,000.

That is to say, in Great Britain 81 per cent. of a total of £613,000,000 of taxation was raised by taxing property and income and only 19 per cent. by taxing consumption. In the United States, of a total of \$4,116,000,000, 80 per cent. was raised by taxation by taxes on property and income, and only 20 per cent. by taxes on consumption. But in Canada, out of a total of \$198,000,000 raised by taxation only 11 per cent. was raised by taxes on property and income, and the huge proportion of 89 per cent. by taxes on consumption.

Great Britain and the United States raised four-fifths of their war taxation by direct taxes on property and income, and one-fifth by indirect taxes on consumption. Canada raised less than one-ninth of its war taxation by direct taxes on property and income, and nearly nine-tenths of it by indirect taxes on consumption.

Canada thus presents the spectacle of a country whose taxation methods violate grossly the foundation principle of just taxation, which is that taxes should be levied directly in proportion to the ability to pay.

To Give the West the Worst of It

It took years of agitation to establish the justice of the principle that for equal mileages in Western Canada and in Eastern there should be the same freight rates. Until the justice of that principle was established as the result of the investigation made several years ago by the Canadian Board of Railway Commissioners, railway rates in the West were much heavier than railway rates in the East; the idea being that, to recall a celebrated utterance: "the West ought to be willing to pay a little more"—the actual practice being to make the West pay a great deal more.

That old discrimination against the West has been returned to by the express companies in the application which they have made to the Board of Railway Commissioners to be allowed to increase their rates. In the new schedule proposed by the express companies the rates are from ten to 30 per cent. higher in the West than for carrying equal rates of the same commodities over the same number of miles in Eastern Canada. The schedule which the express companies have framed up

and want to be allowed to put into operation divides the Dominion into the sections, namely, the whole of Canada, east of Sudbury, being A, the territory between Sudbury and the Rocky Mountains, B; and British Columbia, C. Under this schedule the cost of carrying 100 pounds for the same distances in the different sections of Canada is as follows:—

Miles	A	B	C
100	1.90	1.10	1.20
200	1.40	1.60	1.80
300	1.80	2.10	2.40
500	2.60	3.10	3.60
600	3.00	3.60	4.20
1,000	4.60	5.60	6.60

It is also to be noted that the express companies are asking to be allowed to increase their minimum charge from 25 to 30 cents. In regard to the difference that will be made if this new proposed schedule is allowed to go into operation, the following table of charges on various sized parcels going from Winnipeg to Moose Jaw, a distance of 400 miles (the increases, of course, will be passed on to the ultimate consumer) will be found enlightening:—

Pounds	Present Rate	Proposed Rate
100	\$2.25	\$2.60
50	1.13	1.45
25	.90	1.05
10	.55	.75
1	.25	.30

It will be interesting to see how the express companies are going to undertake to justify this new schedule which they have framed, and particularly, the discrimination against the West on which it is based. The railway companies were unable to show any justification whatever for higher rates in the West than in the East.

This attempt of the express companies to make the people of the West "pay a little more" is a recrudescence of the old idea which used to be held as a fundamental belief by the big interests in Canada, namely, that the Western half of the Dominion was an area destined to pay them exorbitant tribute, which they had a perfect right to extort. The big interests and high financiers are mighty tenacious of their ideas.

Something We Used to Hear

It used to be the regular thing years ago for the people of the West to be lectured severely by plutocratically-controlled journals in the East and by spokesmen of Canadian high finance on their "ingratitude" to the East, which had "furnished them with railways and otherwise so generously provided for them."

It is a reminder of those days to have the express companies making application, as they are now doing, to the Board of Railway Commissioners to be allowed to increase their

charges on the basis of making the people in the West pay more than the people in the East for the same service.

As for the West being under any obligation to the East for having furnished it with railways and otherwise provided for it, the plain truth is, of course, that the West has borne and is still bearing the heavy end of the burden of the cost in lands, money and tax exemptions, of the railways which have made possible the national progress of the past quarter of a century. Many millions of dollars have been provided by the Dominion in subsidies for the building of railways for the development of the West.

It was all money borrowed by the Dominion, and constitutes today a part of the public debt of Canada, in the carrying of which the people of Western Canada are bearing their full share. The same is true of all other Dominion expenditures in and for the West.

At the meeting of the Canadian Council of Agriculture last month, when the Farmers' Platform was revised and extended to meet the after-the-war conditions, this resolution was passed:—

That the post-discharge allowance to returned soldiers be increased to cover a period of six months instead of three months, which we understand it is at present.

General Mewburn, the Minister of Militia, announced last week that the Government has decided to increase the grant to each returned soldier from three months' pay to six months' pay. The United Farmers of Ontario, in convention assembled, endorsed last Thursday the foregoing declaration of the Council of Agriculture. The decision of the Government is one that commends itself to the sense of justice of the Canadian people.

In one of his latest speeches in Toronto, which he made in the Board of Trade club rooms in that city, Sir John Willison said that "he did not think there had been as much profiteering in Canada as was commonly believed." But surely Sir John does not think that anybody thinks that he thinks there has been too much profiteering in Canada?

"A man of customary looseness of thought and extreme statements," is the description which the Toronto News sees fit to apply to Dr. Bland, in an editorial article in which it also speaks of him as "a loose and not too dependable talker." This pointless sneering from such a source is a telling tribute to the sincerity and earnestness of Dr. Bland's service to the cause of economic and social justice and high ideals of Canadian citizenship.



THE IDEA OF RECONSTRUCTION ENTERTAINED BY SOME INDIVIDUALS IN CANADA.

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