**PREMIER JONES**

WILL ADDRESS

**Public Meetings**

AS FOLLOWS

**Monday Night at Souris**



**NOTICE TO VETERANS**

This is to advise Veterans settling under the Veterans Land Act that we have now received advice from our Company regarding tractors and other farm equipment available for this coming season.

Our staff will be pleased to cooperate with you in every way possible.

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**NOTICE TO POULTRYMEN and FARMERS**

WE ARE NOW BUYING
ALL GRADES CHICKEN AND FOWL
Alive or Dressed

We prefer buying direct from the farmers, and can supply shipping crates if desired.

JENKINS BROS.

SUMMERSIDE, P. E. I.


## LIBERAL ADDRESS

(Continued from Page 8)

our teachers. It is therefore a good move to remove the double land tax in this province. The road tax was never a satisfactory form of taxation. Some paid their taxes in cash, others worked for their tax bills. These two methods of payment often caused difficulties in districts and with the use of more power machinery there were lesser opportunities to pay taxes by labor.

It may be argued that this tax cancellation will seriously affect the revenues of the province. I took at random the public accounts of the year 1910 and found that when the Dominion subsidy was subtracted from the total revenue that land tax collections were one-half of the balance of the revenue. In the year 1946 land tax collections calculated on the same basis were less than one-tenth of the total tax collected.

When the Dominion and this province entered into the agreement this year our levying of Succession Duties was cancelled as of April 1st. This means a saving not to the province but to the people of the province, of almost $100,000.00 per year. If you were fortunate to receive a legacy from a person not related to you of, say $500.00, and that person died before April 1st of this year you might have been required to pay 20% or $100.00 to the revenues of the Province. Under the Dominion Provincial agreement this payment is now cancelled provided you receive less than $1,000.00. The same is true if you inherited under our Intestacy laws, but the rates would be lower. This item is a decided saving to each individual who inherits money or property in this Province; a real relief from double taxation.

**Glittering Plank**

One of the most glittering planks in the Conservative program and one of the planks most obviously designed to catch votes is the one relating to Income Tax. On a quick reading of this promise one could quite easily think "here is the solution of my Income Tax problem" but on analysis we find it only proves again the old maxim "all that glitters is not gold". In reality, ladies and gentlemen, we find that instead of a golden solution to our Income Tax we are offered a red herring to out-blush all red herrings. They are appealing to your tempers and not your common sense. The Progressive Conservative party knows that the present high taxation of Income has proven an unpopular burden to the electors. They know you heartily dislike paying these taxes. They also know that when a person has a strong aversion to a situation, that person is inclined to grab at any straw in an effort to extricate himself from that situation. Thus they hope to pick up your support not because they can do anything to help you but hoping you will take this tempting promise at its face value and cast your vote for them in desperation. I challenge any Conservative candidate in the present election to honestly explain to the electorate how his party plans to effect any change in a Dominion statute over which the Provincial House has no control.

One of the flagrant examples of mixing fact and falsehood cleverly phrased to lead you on to a false understanding of the true facts and deliberately designed to befog the real issues of this election, occurs in today's Progressive Conservative advertisement of the present Income Tax situation. I am going to answer the questions set out by the Conservatives in this true or false questionaire.

1. Do you know that you are to be heavily taxed for your last year's labours?. (Answer). False. On your 1946 labours your tax was reduced 16%; on your 1947 labours your taxes will be further reduced varying from 7%, if you are a wealthy man; to 54%, if you have a low income.

2. Do you know that large numbers of Income Tax Investigators have been added to the already over-staffed Income Tax Office? (Answer). False. The Income Tax Department is away behind in their work and we are suffering by not having our old returns settled. In order to bring this work up to date so that you and I know where we stand the present Income Tax staff was increased by assessors, NOT investigators, who are prepared to straighten out our old Income Tax returns and in future keep us up to date.

**Income Taxes**

3. Do you know that these investigators have demanded from Produce Dealers complete information, including names and prices paid, of all produce purchased? (Answer). The purpose of Income Tax is equity of payment. Many farmers have forwarded honest returns to the department. Others have not. The Department has not demanded but has asked produce dealers to voluntarily supply them with this information so that true Income returns may be obtained and all farmers treated fairly.

4. Do you know that if this information were not given, the books and records would be seised by these investigators? (Answer). Absolutely false. No threat or intimidation has been held forth by the department. They have been asked to volunteer the information and that is all.

5. Do you know that all farmers will now be hounded to produce their own records and file Income Tax returns? Answer). False. The Income Tax Department knows that the great percentage of farmers do not keep records, they know you haven't the time to keep records. They may ask you for a return based on your estimate of income. If your estimate is reasonable it will be accepted.

6. Do you know that Heavy Arbitrary Assessment will be made if the farmer cannot produce his records? (Answer). Absolutely false. If you cannot produce records, you can estimate your income. The department's assessor will discuss that with you and between the two of you a fair decision can be reached.

Those are the true answers to the questions in today's Guardian, ladies and gentlemen, and I defy any Conservative party member to disprove them.

Let us examine Plank 13 of the Conservative platform and attempt to discover its true worth. First "the party will advocate the substantial reduction of Income Tax Assessments against the earnings of Bona Fide farmers, fishermen, small traders and employees in low wage and salary categories." They promise to ADVOCATE substantial reductions; "advocate" meaning to "plead for". Dr. MacMillan and his supporters promise to plead for a substantial reduction in our Income Tax assessments. Ladies and gentlemen, these pleas were answered by the Dominion Government before they were made. The Dominion Budget Resolutions introduced by the Honourable Douglas Abbott in April 1947 provided for Income Tax reductions averaging 29% on the overall average of the 1946 tax. In the top Income Tax brackets this reduction amounts to 7%. In the low Income Tax brackets where you and I will benefit these reductions amount to 54%. And, ladies and gentlemen, we can confidently expect further reductions as soon as the Dominion finances are in a sufficiently healthy condition to warrant further reductions, but I can assure you that when you see these tax reductions in effect they will not be the result of the pleas of the Progressive Conservative party but the credit will belong to the sound financing of the Federal Department of Finance.

**Other Conservative Pledges**

Secondly: The Progressive Conservative party promises "We will insist upon the immediate termination of all arbitrary and absolute powers now exercised by the Regional Income Tax Office Administrators." I am not going to comment on the misuse of terms in this statement but I will point out to you the falsehood contained in it. What are the arbitrary and absolute powers now exercised by the officials of the local Income Tax Department? The answer is nil. These officials have only the power to recommend to the Minister of National Revenue and nothing more. The only powers vested in any person by the present Income War Tax Act are vested in the Minister of National Revenue of Canada and by him delegated to the Deputy Minister of National Revenue (Taxation) and there is no further delegation of that power whatsoever. I am not defending the vesting of power in the Minister but merely stating the true facts. The demands promised by the Progressive Conservative party have received the attention of the Dominion Government before they were thought of by our Conservative friends. Bill 454 introduced by the Honourable Mr. Abbott at the last session of the Federal House was given first reading on 12th July, 1947. This Bill will be the new Income Tax Act. An important feature of that bill is the almost complete elimination of ministerial discretion. Of the 43 instances presently in effect only two remain. The Progressive Conservatives can wipe that one off their slate. Mr. Abbott has already done the job for them.

Thirdly: The Progressive Conservative party promises to insist that competent Adjustment Courts shall be established in lieu of these powers to which Income Tax disputes can be referred for unbiased decision and that such Courts shall be accessible to the taxpayer without any inconvenience and expense. Again Mr. Abbott has anticipated the Conservative party demands before that party had thought of them. The first schedule to Bill 454 constitutes an Income Tax Appeal Board which is designed to handle all disputes. The Bill provides for easy and cheap access to this Board, so the Conservatives can mark this one off their slate also.

Fourthly: The Progressive Conservative party will demand that this service be made reasonably retroactive, in order that injustices already imposed and ostensibly finalized, may be made subject to review and fairer settlement. This is a fitting conclusion to a list of empty promises. At the present time any taxpayer can go to the Income Tax Department and request a review of his assessment and if he proves where an error has been made in his case that error can and will be rectified. Ladies and gentlemen, it is quite obvious what plank 13 amounts to. The Conservative Party know that they have no power to deal with Income Tax. They also know that the Dominion Government has taken specific steps to relieve the taxpayer and to simplify the Income Tax law. They know the average taxpayer won't feel the effects of these improvements until next year. At the present time he's not very happy over the size of his tax-payments. So the opportunist Conservative party cheerfully names all the improvements under way by the Dominion Government and hopes that you won't see through their little game and will give them the credit. Don't be fooled, ladies and gentlemen, by this patent effort to make your Income Tax problem an issue in this election.

In the December 6th issue of "New Liberty" there is an article entitled "Can the Tory Party Survive?", written by Mr. Harold Dingman. I am sorry that I have no time to quote this article but I would commend it to all electors of this province for careful study.

Electors of the Murray Harbour District, I solicit your support for the Honourable John A. Campbell and myself. Mr. Campbell is well known to all of you. He has now represented the district for twenty years. We hope to see all the electors before election day but with the uncertain weather conditions we may not be able to carry out our intentions. If you elect Mr. Campbell and myself on December 11 we will and can work together for the welfare of our province, the Murray Harbour District as a whole and the electors thereof as individuals.


**Help Kidneys In 30 Minutes**

If you suffer from Backache, Getting Up Nights, Loss of Energy, Bladder Weakness, Burning or Itching Passages, Leg Aches, or Rheumatic Pains, due to Kidney and Bladder troubles, you should try Cystex. Within 30 minutes Cystex usually starts helping the Kidneys clean out excess acids and irritating wastes which may be the real cause of your trouble. And this may quickly help you gain pep and energy—make you feel younger. Unless Cystex quickly brings you satisfactory help from the pains and distress of Kidney and Bladder troubles, simply return the empty package and you get your money back. You have everything to gain and nothing to lose, so don't suffer another day without asking your druggist for Cystex.



**No need to be a victim of Constipation**

**Vegetable Laxative may be the answer**

NR helps remove wastes, relieves weary feeling, headaches caused by irregularity. Thorough, pleasing action. They're all-vegetable—NR Tablets come in two strengths, NR and NR Juniors (½ dose) for extra mild action. Plain or chocolate coated.

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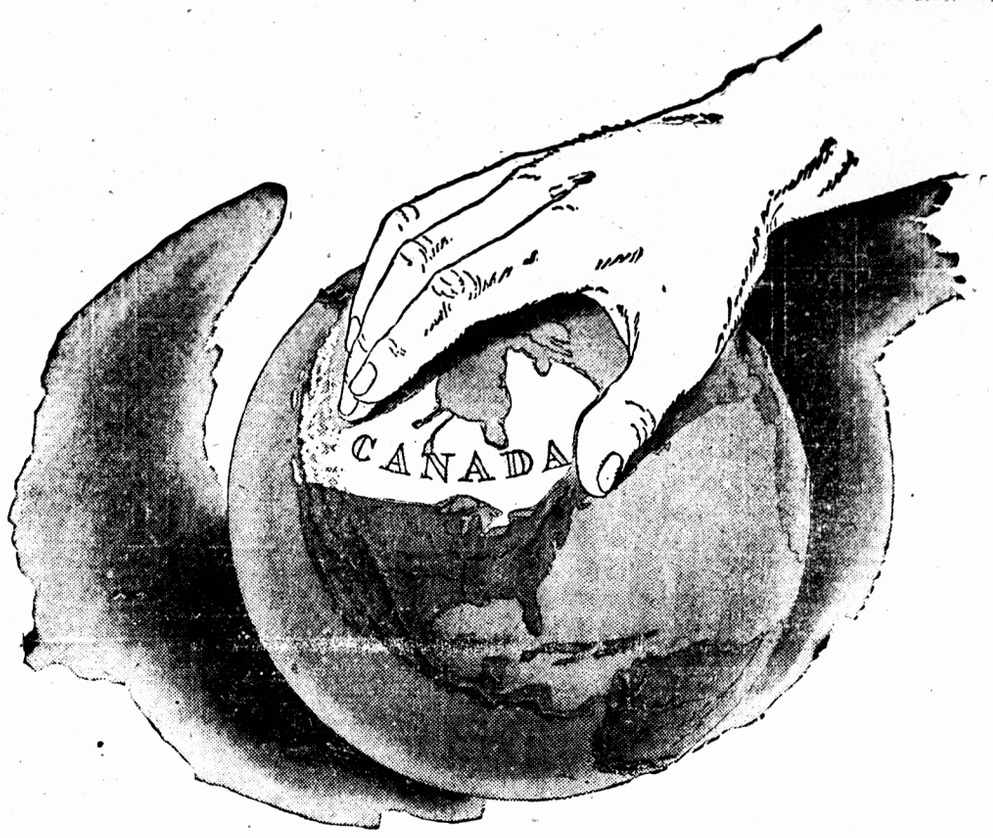


**DESTINY HAS CAST THIS COUNTRY IN A *Larger* ROLE...**

"No thinking person can avoid the conclusion that the logic of world events is rapidly forcing a further shift of economic and political centres of gravity from Europe to the New World.

"Whether we like it or not, destiny has inexorably cast this country in a larger role.

" . . . at the present time, to countless people across the water, Canada with its unique combination of resources, living space and its traditions of freedom and democracy, must appear a veritable land of golden opportunity.

"To put the matter bluntly, Canadians are at this moment helping to support, at a low level of existence, many of these people who could be and should be carving out a fuller life for themselves in this country in which there are far too many empty spaces.

"If ever there was a time when Canada should press forward with an immigration programme, that time is now. Such a policy must be vigorous, imaginative . . . and highly selective from the standpoint of occupation and fitness for citizenship.

"An influx of new skills will be of immeasurable aid in bringing about the further development of our industrial capacity."

GEORGE W. SPINNEY,
*President*

"MY BANK" TO A MILLION CANADIANS B of M WORKING WITH CANADIANS FOR 130 YEARS . . . IN EVERY WALK OF LIFE

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*This quotation is from the address of the President of the Bank of Montreal at the Bank's recent annual meeting. If you would like to receive, when published, a free copy of the complete annual report carrying this address, write to the Bank of Montreal, Place d'Armes, Montreal.*


**FORTUNE COVE SCHOOL**

Report for the month of November:

Grade X—1. Mary Botts.
Grade IX—1. Ferdie Wedge.
Grade VIII—1. Ann Botts; 2. Mary Perry.
Grade VI Sr.—1. Roy Brown; 2. Russell Brown; 3. Keith Peters.
Grade VI Jr.—1. Kay Lockerby.
Grade V—1. Stanley Botts.
Grade IV—1. Oressa Brown.
Grade III—1. Verna Wallace; 2. Billy Arsenault; 3. Jack Lockerby.
Grade II—1. Merrill Arsenault; 2. Emeline Botts; 3. Elizabeth Gallant.
Grade IA—1. Everett Gallant.
Grade IB—1. Shirley Coughlin.
Grade IC—1. Lorne Wallace.
Grade ID—1. Ralph Gallant.
Perfect attendance for month: Ann Botts, Billy Arsenault, Jack Lockerby, Verna Wallace, Merrill Arsenault, Emeline Botts, Everett Gallant, Ralph Gallant.
Teacher: Hilda E. Gamble.

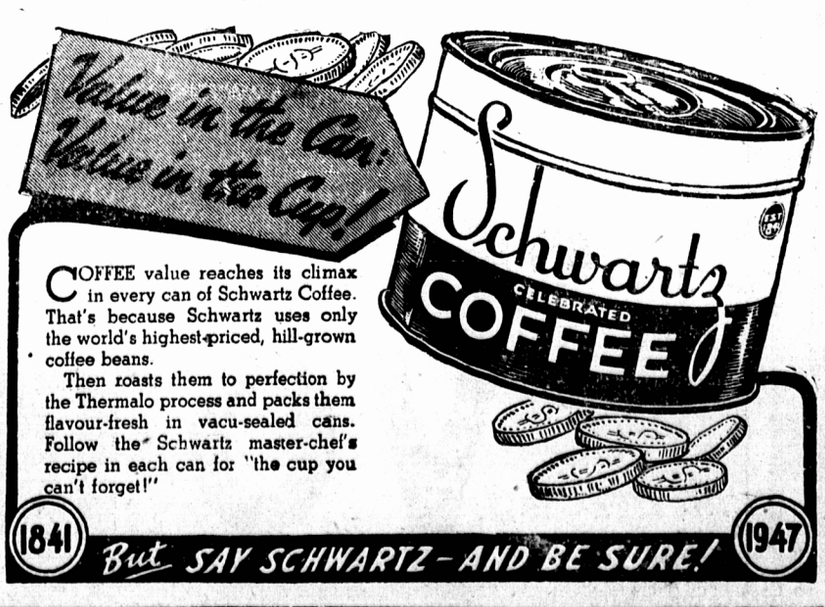
**SIR JOHN FRASER DIES**

EDINBURGH, Dec. 7—Sir John Fraser, 62, Principal and Vice Chancellor of Edinburgh University and noted surgeon, died Monday night. He had collapsed, apparently of a heart attack, at the doorway of the University library.

Born in Tain, Ross-shire, and educated at Edinburgh, he was Professor of Clinical Surgery at the University from 1925 until 1944, when he became Principal.

He was created a baronet in 1943. He was a member of His Majesty's Medical Household in Scotland and of the Royal Company of Archers, King's Bodyguard in Scotland.

He was also a surgeon or consultant to various Edinburgh hospitals and an honorary fellow of the American Surgical Association. He was author of books and papers on tuberculosis, surgical shock and the surgery of childhood.



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