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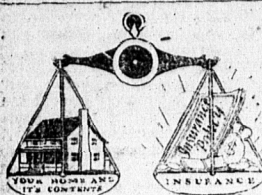
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THE CHARLOTTETOWN GUARDIAN

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TUESDAY JANUARY 24, 1928

THE COMING SESSION.

PARLIAMENT meets this week at Ottawa and, very properly, the opening ceremony will be of the usual imposing character. It is fitting that parliamentary bodies, whether Federal or Provincial, observe the dignity and decorum properly appertaining to an expected of governing and law-making bodies.

As to what shall take place in parliament after the ceremonial shackles have been removed and the ministers and representatives enter the arena each clothed in his political garb and in his political mind, is as yet hidden from mortal vision. The speech from the Throne will give a hint, but only a hint, as to what may be expected, but in all probability much will transpire that the speech will know little about. For what it may disclose we shall have to wait.

From the public utterances of Finance Minister Robb and from broad prophetic hints appearing from time to time in the Liberal press a confident expectation has been aroused that there shall be a substantial reduction in taxation. Two years ago there was a reduction of income tax, a reduction which came as a boon to many, but as a sore disappointment to many others. The reduction was much in the nature of the well known fable "shell and pea trick, where you had it and it wasn't there. The thing was so well planned that when the "reduction" was tottered up it turned out to be an increase in the revenue from income taxation. If there is to be a revision of the income tax at the coming session, and it has been promised, let us hope that it will be a real one, not a removal of the burden from one pocket to the other.

One example showing how some reductions may be either increases or no real reductions, is to be found in the fact that shareholders in companies are taxed on the income derived from their dividends, although the company as such is also taxed. The shareholders thus paying a double tax. At the convention of the Canadian Tax Conference (Citizens' Research Institute), held in Toronto last autumn, a resolution was passed "that the Dominion Government be requested to discontinue the imposition of double taxation in respect of dividends now imposed under the Dominion Income War Tax Act." The double taxation feature of this impost is emphasized strongly in the January bulletin, of the citizens' Research Institute and the question is asked: "In any event, is it wise to apply the principle of differentiation in a young and growing country requiring large amounts of speculative capital for development purposes?" Comparative tables are set forth showing that while the income tax changes of 1926 benefited those whose incomes were derived from sources other than dividends, the person deriving an income solely from dividends has been penalized up to the point at which such income exceeds \$75,000. Persons whose incomes range between \$4,000 and \$75,000 are derived from dividends, had their taxes, in many cases, increased, the amount depending upon the percentage of such income so derived. Strange irregularities and inequalities are shown in these tables, and these are invariably present in a taxation schedule which is based upon an unfair principle.

It has been found in practice that, by including dividend income, the tax has been increased to the individual, in very many instances, even after the same earnings have been taxed through another channel. Thus there has been increased taxation as well as double taxation; it is double "since income of corporations is taxed before distribution and then, if the recipient of dividends has a taxable income, it is again subject to tax in the hands of the individual." Such a condition,

as the bulletin points out, is apt to breed resentment in the taxpayer. In the opinion of the Citizens' Research Institute, the system is inequitable and, in the interests of justice, ought to be remedied. It ought to be remedied in the interest also of that industrial expansion to which the country is looking forward, since this double impost falls upon capital that would be available otherwise, to a large extent, for investment or re-investment. This feature of the income tax, indeed, has nothing to commend or excuse it, even upon the ground of federal financial necessity, the Government being clearly in a position to afford substantial relief without seriously impairing its revenue resources.

ARTFUL AIDS.

MACHINERY to lessen the labor of men and women is being invented year after year. Whether or not such inventions are, upon the whole, beneficial to the world has been questioned. It has been remarked that "hand-writing used to be an art, and a pretty one." But now many persons, in business and out of business, use the typewriter. Advertisers state that "you cannot afford to do your writing in the old way," and it is feared that "when the typewriter has been introduced into the schools we may have a generation who cannot write at all."

Walking and riding, two delightful and health-supplying exercises, are not now resorted to as in the olden time. Men and women alike use the auto or the bicycle. The pleasure of a long walk into the country, alone or in company, is unfelt by most of the members of the rising generation. Everywhere life is made easy for the lady housekeeper and the gentleman farmer. Water is brought into houses and barns by means of machinery. There is, on many farms, not even the healthful exercise afforded when pumping water fifty or sixty years ago the boys drove the cattle and rode the horses to the brook perhaps a mile away; and the girls brought water into the house from a well away out in the yard—and both boys and girls obtained the benefit of fresh air and exercise. Formerly potatoes were dug and picked in the field by hand; now they are dug and picked, for the most part, by machinery. The cutting of the ripened grain, formerly done by means of sickle and scythe in the hands of men and women who stooped to their work, is now performed by means of machinery, drawn by horses or gasolene engines,—and so threshing and other requirements of life in this world. "The telephone and the radio combine to "make life easy." Dean Inge remarked that "the modern mountaineer leaves it to others to climb the steep ascent of heaven in peril, toil and pain," he prefers the more comfortable way of getting to the top—he follows by the train."

Now, its all very well to have machines to lessen labor and save time. But there is another side of the matter to be considered. Nature takes away the faculties that are not used. The bodies that are not exercised lose strength; the minds that are idle become dormant. The power of grappling with difficulties and overcoming them is thus lost. A modern writer has asked, "Can we look with satisfaction at the completed product of civilization—a creature unable to masticate, to write or to walk, a mere parasite on the machines that enable him to live?" Another modern writer—an American—declares that "Labor—the expenditure of vital effort in some form—is the measure, maybe it is the maker, of values." So if we have conveniences and labor-saving devices about our houses and barns and farms, we had better take care to exert our physical and mental abilities in other directions, and so maintain their strength.

Notes by the Way

Hon. R. B. Bennett, the Conservative Leader, has of late delivered several impressive addresses. At Peterboro, Ont., he took up the question of immigration, dealing with the need of settlers to fill up our vast areas, which are yet unpeopled. The need is admitted by all, but the policy pursued, notably since the war, has proved to be a failure. British settlers are most needed. They are akin to the majority of English-speaking Canadians, speak the same language and are familiar with our institutions.

The British Isles have a redundant population, at least two millions of them, for whom employment at home is all too scant. Many of them are land-hungry also. Canada has fertile lands on which to provide homes for those who desire them. There are others of the same stock who follow the sea, sailors and fishermen, skilled in their craft, miners accustomed to the underground work of delving for coal, and the metallic riches of the earth, and Canada is just now eagerly exploiting her vast stores of mineral wealth, much of it but recently discovered and giving promise of vast stores that are as yet but dreamed of.

These have attracted capital which means increasing employment in many lines of industrial activity in the near future. Canada needs these workers, but those most desired have come in but limited numbers, and from lack of care and oversight, a large proportion of those who have come, have drifted away to other and alien lands. Something is and has been radically wrong. Nothing has been worse mishandled in recent years than this vital problem of immigration, for while we have imported many from other lands and have got but few of the desired quality, many undesirable have come, including criminals who consort together in the slums of our larger cities.

The situation calls loudly for the return of the Conservative party to power. In the past under Conservative leadership, many great problems have been solved and great difficulties overcome by Canadian statesmen. By them the Provinces were united, the great Northland purchased and opened up, the Dominion extended from ocean to ocean, and all the Provinces belted together with bands of steel. By them the great and enduring policy of protection for Canadian industries was established, and it was under Sir Robert Borden and his associates that Canada was carried through the Great War.

We must not forget that it was under the same leadership that Prince Edward Island was liberated from its winter shackles, its finances placed on a sound basis and its representation at Ottawa saved from diminishing to a negligible fraction. Is it too much to believe that Canadian statesmanship can yet solve the immigration problem successfully. We do not think so. Mr. Bennett has been giving it his close and careful attention. His great ability and his patriotic devotion to Canada and the Empire are admitted. He has behind him the noble and inspiring record of the great party which he leads. That he will lead the party to victory at the next election is our confident hope, and also that he and his able colleagues will solve successfully the immigration problem in which the King Government has so miserably failed.

The Legislative Council of Nova Scotia, which has existed from time immemorial is now about to terminate its career as a legislative body. Hitherto the majority of its members had been reluctant to part with their law-making powers, but as both Conservative and Liberal parties in the elective Assembly were agreed to have the Council abolished, the inevitable result will follow in due course. Quebec will hereafter remain the only Canadian Province in the Dominion which retains its Legislature of two Chambers.

The Parliament of Canada, which will be formally opened next Thursday will have an unusually important bill of fare to engage its attention. The session promises to be one of the most important of those held in the present century. There is on one side a vulnerable government more than one-half of whose support comes from a single Province. On the other side is a strong Opposition of notable debating power, ably led by a new and redoubtable leader. The signs of the times indicate that the session, when it gets under way, will be a lively one.

Whatever men say in their blindness; and, in spite of the fact that youth, there is nothing so kindly as kindness, and nothing so royal as erratic habits.



By James W. Barton, M.D.

THE PHYSICIAN OF THE FUTURE.

I often wonder just what the physician of the future will be like; what he will study whilst at college; what will be his standing in the community; whether or not the state or municipality will pay him a stated salary, with no fees paid by the patients themselves.

Because when you come to give it a little thought you will see that a great deal of the physician's time at college is now spent in learning how to prevent disease, and how to teach disease prevention to the public. We already have the dental and medical profession having patients come to them once or twice a year to be carefully examined. If there is anything not just as it should be, measures are taken to correct same. However I believe the physician of the future will go further than this, and will be a family advisor on all matters of health.

That he will have so many homes or families to supervise, and by his regular visits will not only detect troubles early, but will be able to give sound advice on habits of hygiene. For instance, the first thought will be of food. With a full knowledge of the family income he will be able to advise the housewife as to the values of foods in general, and lay out special diets for babies, delicate children, or adult invalids.

Sleep is just as important as food and the family health adviser will outline the needs of each member. The babe sleeping practically all the time, the growing child twelve to fourteen hours, the youth and young woman ten hours, and the parents eight to nine hours. Further, he will see that the bedrooms were ventilated, and the mattresses not "dead" or "lumpy," thus ensuring real rest.

And finally as the huge muscles of the body were meant to be used, he will be able to outline the necessary exercise, walking, games, or physical training, as indicated in each case. The sanitation of the home itself in a general way will also be his care. And when you come to think of it, as the health of an individual or a community is its biggest asset, why should it not be in the care of one specially trained in all that pertains to health.

I live for those who love me, Whose hearts are kind and true; For Heaven that smiles above me, And awaits my spirit, too; For all human ties that bind me, For the task my God assigned me, For the bright hopes left behind me, And the good that I can do.

I live to hold communion With all that is divine, To feel there is a union, 'Tis twixt nature's heart and mine; To profit by affliction, To reap truth from fields of fiction, Grow wiser from conviction, And fulfill each grand design.

I live to hail the season By gifted minds foretold, When man shall live by reason, And not alone by gold; When man to man united, And every wrong thus righted, The whole world shall be lighted As Eden was of old.

I live for those who love me, For those who know me true; For the heaven that smiles above me, And awaits my spirit too; For the cause that lacks assistance, For the wrongs that need resistance, For the future in the distance, For the good that I can do.

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The Public Forum

This column is open for the discussion by correspondents of questions of interest. The Charlottetown Guardian does not necessarily endorse the opinions of correspondents.

ORATORICAL CONTEST.

Sir,—Our young men and boys (under nineteen years of age) have now a fine opportunity to fit themselves for taking leading parts in the religious and political life of their country. The oratorical contest about to be held will necessitate the cultivation of their minds as well as the clear expression of their thoughts. That in itself will move youths of ability and ambition to take part in it. Besides that, there are prizes to be offered by The Guardian, and the grand prize for the one who is to be adjudged the best young orator in Canada! The Guardian is to be congratulated on the part it is taking in this movement.

I am, Sir, etc. HOPEFUL.

SAVINGS ACCOUNTS

Sir,—It appears that twenty-four million dollars were added to the savings bank accounts of Canadians in the past year, and that Canadians have now as savings on deposits no less than \$1,430,955,703. That is a very good proof of the industry and thrift of many Canadians. It is not stated that there are a greater number of money savers proportionately in this Province, where prohibition is the law, than in the other provinces where the people are "permitted" to have and take a drop at their pleasure. It is to be hoped that, at all events, the people of this Province will go on working and saving as well as investing in the improvement of their property.

I am, Sir, etc. ECONOMY. Charlottetown, Jan. 23rd, 1928.

INDIAN PROGRESS.

Sir,—It is very pleasing to learn that the Indians of Canada are prospering and improving their methods of cultivating the soil. In the last year, so it is stated, the Indians in the Northwest seeded 64,534 acres—an increase of 2,385 acres over the number of acres seeded in the previous year.

In 1927, so it is stated, the Indians produced about a million bushels of wheat. The young Indians, graduates of the Indian schools of the Northwest, are said to be leaders in the work of cultivating their native soil. The progress of the Indians of Canada, including those of this province, is encouraging to themselves and gratifying to all men and women of good-will. Socially and economically, the progress of the Indians of this Province, as of Canada at large, has been steady and the changed conditions brought about by "the white man."

I am, Sir, etc. A WELL-WISHER. Charlottetown, Jan. 21, 1928.

MURRAY HARBOR LINE

Sir,—A public meeting was held in the Hall at Uigg on Dec. 9th, 1927, with the object of formulating and circulating a petition relative to the standardization of the Murray Harbor Line. At this meeting, which was held under the auspices of the Farmers' Institute, a resolution, in the form of a petition, was drawn up, read, approved and adopted. The secretary of the meeting was commissioned to forward copies to the secretaries of all School Districts in Southern Queen's and King's, requesting to have others in their respective districts sign the petition and return to the secretary of meeting. Some 100 copies of petition forms were thus circulated and our efforts thus far have met with hearty response, the majority of petitions sent out have been duly signed and received. There are, however, a few School Districts, which have, as yet, failed to respond to our appeal of co-operating with us, and although we are requesting secretaries of each school district to attend to this matter gratuitously, we are nevertheless trusting they will kindly respond and forward their petition at as early a date as possible.

In conclusion I wish to point out that our efforts are purely non-partisan, as our representatives on both sides of politics, are entirely in agreement with this form of appeal as a means of strengthening their arm when they urge our demands with the Minister of Railways, Ottawa.

I am, Sir, etc. WALTER D. ROSS, Sec'y. Uigg Institute, Kinross.

COURTESY BETWEEN COUNTRIES

Sir,—The desirability of international courtesy, was emphasized by the Hon. William Phillips, United States Minister to Canada, in the course of an address recently delivered at Montreal. His advice was timely in view of the somewhat untriflingly friendly the United States has

(Continued on Page 5.)

The Land We Love

By Frank Yeigh

Canada's Railway Figures. Q. What are Canada's Railway Figures? A. Canada's railway figures continue to grow in keeping with the general progress of the country, as shown by the following: total operating expenses \$389,503,452; total operating revenues, \$492,599,753; Net word: ERRATIC; wandering, irregular; eccentric. "He is a man of letters, 42,686,166, freight tons 122,176,822.

WORDS OFTEN MISUSED

Do not say "she is not as tall as her sister." Say "not so tall as."

OFTEN MISPRONOUNCED: broom; oo as in "ool", not as in "look."

OFTEN MISPELLED: piceaniny; two c's, three n's.

SYNONYMS: inert, passive, inactive, negative, submissive, unresisting.

WORD STUDY: "Use a word three times and it is yours." Let us increase our vocabulary by mastering one word each day. Today's word: ERRATIC; wandering, irregular; eccentric. "He is a man of letters, 42,686,166, freight tons 122,176,822.



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The Charlottetown Guardian

Modern Etiquette By ROBERTA LEE

Q. At dinner what plate does the guest use for fruit? A. The finger bowl plate. Q. How many instruments are sufficient at a dance? A. Three; a piano and two stringed instruments. Q. By whom is the bridal procession led? A. By the ushers.

HOUSEHOLD SCRAP BOOK By ROBERTA LEE

A delicious sandwich can be made from tuna fish and celery in equal parts, mixed with mayonnaise dressing. Chopped green pepper will add to the flavor. Washing Silks. Silk should be sponged with a piece of flannel in lukewarm water instead of being rubbed on a board.

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