

THE CHARLOTTETOWN GUARDIAN

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Monday, July 2nd being Dominion Day and a public holiday, the Guardian will not be issued on Tuesday.

WEDNESDAY, JUNE 27, 1923

WE'RE NEXT

Ontario struck a double blow on Monday when Progressives and Liberals went down to defeat. The blow was a crushing one and the victory complete. It had been anticipated from the disappointing record of the Progressive government that the latter would not survive the election and the great contest was between Conservatives and Liberals although the latter in many constituencies secured the help of the Progressives and vice versa as best Conservatism. The Conservatives won sweepingly and will have a strong working majority over both parties. Laborites and Independents both negligible sections of the group system, also practically disappeared.

The Ontario election will have taught Canada two important and salutary lessons: first that there is no place for a group government. Canadian interests cannot be separated into groups or cliques; farmers, merchants, laborers, manufacturers have a common interest. No one group can legislate for itself to the exclusion of the claims of the others. The group system of government under whatever name it may present itself, whether United Farmers, United Labor, United Merchants or United Mechanics—all misnomers—has received a death blow in the largest and most progressive province in the Dominion.

Ontario's war against its victory over Liberalism was in reality a revolt against the multi-colored brand known as MacKenzie King Liberalism which is neither Liberalism nor Conservatism but a masquerade make-up of both claiming to be what it is not. The MacKenzie King Liberals built a platform in 1919 promising all things to all men of every political persuasion. They climbed into power over and under this platform, and when it smashed the platform, broke every promise they had made and wasted their first two sessions, as they shall waste whatever time is left them, in trying to fit their actions into the various policies they had promised to be governed by. Ontario has its old school of Liberalism and that school refused to recognize the modern mongrel brand, hence the revolt of last Monday.

The lesson will not be lost on the elections of Prince Edward Island. We too have a brand of Liberalism which climbed into power on promises every one of which it has broken, a brand which has studiously endeavored to mislead and deceive. Our turn comes on July 26th, we're next.

FOURTH KINGS READY

The nomination on Monday, of Messrs. A. P. Prowse and Maynard F. MacDonald as the Conservative candidates places the good old Murray Harbor District in the lengthening line of assured winners. The retirement four years ago of Mr. A. P. Prowse for business reasons, was very generally regretted both by political opponents and friends, but his business needed his attention. His return to the political field now is hailed with pleasure by the many who know his sterling character and his unswerving honesty both in business and in politics. He is an old and experienced parliamentarian, one who knows the needs of the province and one who will conscientiously discharge his duty as a representative of his constituency and the province.

His colleague, Mr. Maynard F. MacDonald is one of the best and most favorably known men in the county, his extensive mercantile business at Montague bringing him into touch with the people and es-pecially the farmers. Throughout his whole business career he has won golden opinions for his honesty and square dealing and we feel sure that these qualities of mind and heart will follow him in his political career.

The old constituency of Fourth Kings is to be congratulated on its choice of candidates and there is no doubt that on the evening of July 26th the names of Prowse and MacDonald will be among the winners.

DELINQUENT CHILDREN

The address of His Lordship Chief Justice Matheson to the Grand Jury yesterday, a report of which appears in this issue, should be read and studied by all parents in city and country. The police and others whose duties bring them into contact with law breakers, young and old, will also find it much that may well be taken very seriously.

As pointed out by His Lordship, the parent stock in this city is as wholesome, morally and physically as that of any other city of its size. Yet there is a constant stream of young people, a small stream it is true, flowing out from the city in the direction of criminality and its consequences. Whom are we to blame? The parents. There is no dodging that responsibility. When a child goes wrong it is primarily the fault of the home, it may be the fault of over indulgence, the fault of mistaken kindness, of senseless leniency, as much as of criminal negligence or criminal teaching. The consequences to the child are the same, a criminal career and a criminal's punishment.

Where there is ignorance in the home the responsibility falls upon the community and its Christian institutions for in a community like this, with its schools, its churches, its multitudinous reform organizations there should be no homes that are schools of criminality. The duties of the police and the civil and legal authorities are clearly set forth by His Lordship. The few incipient cases of criminality to be found in this city should be known to the police and the possibility arrested before it becomes a crime. The homes, the homes of the wealthy as well as of the poor, must be looked to as the sources of clean, law abiding citizens and, alas, also of criminality. The responsibility falls upon the Christian community.

HAVING TROUBLE

Consternation reigns in the Liberal camp. Nominations are not yet completed but already opposition has arisen in three of the constituencies against the sitting members. In his own district there was open revolt against the re-nomination of the premier. In Fourth Queen's the re-nomination of Hon. F. J. Nash was objected to although the machine carried the day. In Third Prince one of the men who carried the standard at the last election was shelved and the job handed over to another. And there are rumors of revolt in other sections. There are uncertainties elsewhere also and there is a general opinion that the Liberal members of the last session will know them no more.

Notes by the Way

Something happened in Ontario on Monday last! A sort of political earthquake it was. It shook down the Drury Government and buried it out of sight to begin with. That alone was a pretty big day's work. The next most signal feature of the earthquake was that it disrupted and overthrew the foundations of the Liberal party in Ontario. And it may be remembered that the big Province contains one third of the population of the Dominion. Further, it brought the great Conservative party, back to its old-time and proper place as the dominant party there.

So much happened in a single day in the big central Province and must have great results in Dominion affairs and in other Provinces east and west of the centre. Two big political parties suffered disastrous defeat—the Progressive and Liberal parties. One great party achieved a signal victory—the Conservative party. It triumphed over both the other parties which were combined against it! This much seems to be already apparent on the face of the returns, although at this writing only 100 of the 111 seats have been heard from.

Liberal features of the Drury Government's record during the past four years were enormous increases in the taxation imposed upon the people and in the expenditure of public money, notably in building improved roads. The Drury Government professed and promised economy. They gave extravagance beyond measure. They deceived the people, broke faith with the electors who trusted them and have gone down to defeat which they had justly earned.

The tidings of what the people of Ontario have done must be received with dismay at Ottawa, at the Liberal Citadel in Quebec at Halifax, at Fredericton in Charlottetown and throughout the Canadian West. Group government, which the great majority of the people of Canada never desired has received a deadly blow. The King Government, which has from the first had but a precarious hold on power, now feels the shock of coming doom. And what of the Bell Government here in Prince Edward Island, now face to face with a deceived and indignant electorate? Their doom was sealed even before the political earthquake in Ontario. It is doubly certain now.

For the sins of the Drury Government have been duplicated in every salient feature by the Bell Government here! In their quadrupled taxes, in their gross deception of the people, in their broken promises, their reckless expenditure, their road-building extravagance, they modeled their policy upon the worst features of the Drury policy. And a like swift and sweeping punishment awaits them. Within a few weeks more it will be administered.

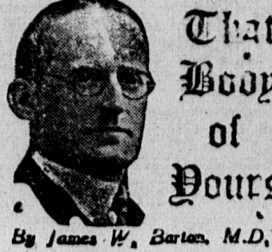
Premier Drury is an undoubtedly able man. In himself he is perhaps the ablest and most popular of the three most prominent political leaders in the provincial contest in Ontario. Here the contrast is wide. Ontario is large and populous compared with Prince Edward Island. And the big Premier who has now met a just defeat in Ontario is many sizes larger than the little Premier of our provincial government who for like political crimes and misdemeanors is now awaiting judgment and execution. Ontario did a big day's work on Monday last. It will inspire the Opposition and its leaders here and at Ottawa to repeat the victory and the triumph at the earliest opportunity!

Daily Selections FOR Guardian Readers

From the W. S. Louson collection.

THE PASSIONATE SWORD

Temper my spirit, oh Lord, Burn out its alloy, And make it a pliant steel for thy welding Not a clumsy toy, A blunt, iron thing in my hands That blunder and destroy. Temper my spirit, oh Lord, Keep it long in the fire; Make it one with the flame. Let it share That up-reaching desire, Grasp it thyself, oh my God; Swing it straighter and higher. Soft corns are difficult to eradicate, but Holloway's Corn Remover will draw them out painlessly.



By James W. Barton, M.D.

MUSCLE STRAIN

Football players and other athletes have been carried into the physician's office on account of a "broken bone." No doubt about it because a number of the players had heard the bone give a "snap." What had really happened? A muscle had actually been torn across. Now while this happens often to athletes, you may think it could not occur with you because you are not engaged in such efforts. But perhaps you have not been feeling well have had a rheumatic condition, or are possibly getting old, and in making a sudden run for a car, or a lift of any kind, you feel something like a knife or piece of metal strike one of your muscles. You have stretched or perhaps partly torn some of the fibres of the muscle. It is most frequently the big muscle or tendon that runs from the heel up the back of the leg. Sometimes it is the front abdominal muscle in coughing or lifting. There is a powerlessness comes over the muscle that seems to render it absolutely useless.

Now what about it? Well it happens so often that many people do nothing and let it set better on its own accord. This is unwise as it leaves a permanently weakened muscle. I mean a muscle the will never be quite as strong as it was originally. The common sense thing to do is to try and get the torn ends to grow together. Nature will do this for you if you will simply give the muscle absolute rest for just about ten days. Don't use the muscle whatever and take off the stretch. In this way new tissue extends between the torn ends and binds the fibres together. These new tissues not only stick the ends together but stick to the surrounding parts also to some extent. Thus in about ten days when you go to use the muscle again there is some pain when you break the muscle away from the surrounding tissue.

Bathing it in hot water after using it will alay the pain and help absorb the extra tissue.

Carruthers-Bonnell Wedding Yesterday

The marriage was solemnized in Zion Church at High Noon yesterday of Miss Bessie Carruthers, daughter of Dr. and Mrs. Carruthers, rutherford, to Rev. J. S. Bonnell, of Cavendish, the ceremony being performed by Rev. George C. Taylor. The bride, who was given away by her father, was becomingly gowned in a suit of Almond green crepe Charmeuse, with hat to match and carried a bouquet of Opheelia roses and Lillies of the Valley. The bridesmaid, Miss Lillian McKenzie wore a costume of Cocoa Canton Crepe, with black hat and carried a bouquet of pink carnations. The groom was ably supported by Drew Auld, of Freetown. Professor Duncan presided at the organ. Prior to the ceremony two delightful organ solos were rendered by Mr. Duncan. There were "Romance" in D flat by E. L. Lemare and March in F by Dr. Vincent.

During the arrival of the bride, the bridal music from Lohengrin and at the close of the ceremony the March Triumphant by Dudley Beck were most effectively rendered.

A beautiful solo, entitled "The Crown" was sung by Miss Jean Allan. Miss Allan's voice was pure and her enunciation delightfully clear. The words of the song were as follows:

"THE CROWN" I have no crown of diamonds rich and rare, To lay upon your brow, O love of mine, No diadem of jewels past compare, The crown I give to thee is more divine, I do but give to thee a crown of love, And humbly pray through all the years to be, That God may guard thee, from his heaven above, And keep me faithful ever unto thee.

E. TESCHEMACHER It is worthy of mention that the bride and groom, bridesmaid and groomsmen, were classmates together in Prince of Wales College. The ushers, Messrs. Aitken and Edwina Johnstone, attended Prince of Wales College a little later. The groom's present to the bride was a Gerard Heintzman Piano. His present to the bridesmaid was a beautiful platinum bar pin; to the groomsmen a Masonic emblem cuff link and to the soloist Miss Jean Allan, a bar pin set with onyx and pearls, and to the ushers handsome stick pins.

After the ceremony the bridal party drove to the home of the bride's parents, where luncheon was served, after which the happy couple left by motor car for Freetown, en route to the mainland and will enjoy a honeymoon trip throughout the Maritime Provinces. The Guardian joins with their many friends in extending hearty felicitations.

Judgements Given

Continued from page 1

considered severally: (a) That the tax is not direct, and (b) That it is not confined to "Taxation within the Province." The subjects of taxation are thus defined by Section 4 of "The Taxation Act":—"All real and personal property and income of every person in the Province and the real and personal property within the Province and the income earned within the Province of persons not resident within the Province shall be liable to taxation, subject to the exemptions and provisions hereinafter mentioned and contained." The exemptions and provisions are not at present material.

The distinction between taxes direct and indirect is that a direct tax is one which is demanded from the very persons who it is intended or desired should pay it. Indirect taxes are those which are demanded from one person in the expectation and intention that he shall indemnify himself at the expense of another. Such are the Excise and Customs. A tax on income falls directly upon the person who is intended to pay it and is, therefore, a direct tax.

It is contended by the Appellant that Section 4 is too broad, that it intends to include income derived from outside the Province. Doubtless it does, and properly so. The right of the Province to impose the tax attaches the moment the income is within the jurisdiction of the Province either in actual money or in any equivalent form. The Section does not purport to extend further. The numerous cases cited for the Appellant dealing with Succession duty have no application to this question. They deal with the validity of Provincial Statutes attempting to impose a tax on property locally situated outside the Province, and, therefore, beyond its Legislative Jurisdiction.

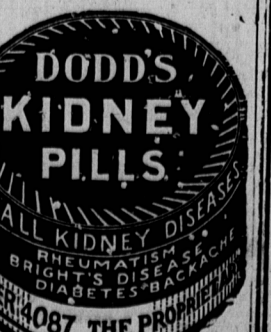
In a recent appeal from the Court of Appeal of British Columbia to the Judicial Committee of the Privy Council, Granby Consoli dated Mining, etc. Co., and Attorney General for British Columbia reported by L. J. 74, the question was upon income tax imposed by Section 4 of Cap. 222 of the Revised Statutes of British Columbia as amended in 1919. Its provisions are identical with those of Section 4 of "The Taxation Act" of this Province. In the Privy Council the validity of that Section of the Statute was never doubted, though the appellants would have gone to the length of contending that the Appellant further contended that in the present case the Legislature sought to impose a tax upon income which had not come into existence and which might never come into existence.

Section 93 of "The Taxation Act" provides that: "The taxes assessed, levied and collected under this Act for the year 1920 shall be deemed to be due and payable on the 1st day of June, 1920." Yet on that date the Assessors would not have received their returns nor are they required to have made out their assessment rolls nor would the taxpayers have been notified of the amount claimable for tax, nor would any opportunity have been given for correction of errors. In short, the tax is declared to be due before any assessment has been made. This is an impossible provision, but its presence cannot have the effect of making a tax due before it is ascertained, nor can it have the effect of completely nullifying the Act so far as income is concerned by changing the character of the tax from a direct tax upon an existing income into a tax upon possibility. If the Case for the Crown depended upon the validity of Section 93, it would be a lost case, but I do not think that the presence or absence of such a clause is vital.

The clear intention of the Act is to impose a Tax upon income. When all the proceedings required by the Act have been taken, when the assessment is complete and the period of time in respect of which the tax is imposed has passed, the tax attaches and becomes a debt. In every Tax Act a due date should be fixed for certainty and convenience, but I cannot find that upon principle or authority such a provision is essential.

The admissions made by Counsel for the Appellant at the opening of the case obviate the necessity for any enquiry as to the technical validity of the proceedings leading up to the assessment of the tax, and the Court must therefore assume that the strict requirements of the law in that regard have been complied with.

The Action was commenced long after the expiry of the year for which the tax was imposed. For the reasons above set forth, I am of the opinion that the Appeal should be dismissed. THE PROVINCIAL TREASURER (Plaintiff) vs. JAMES C. TUPLIN SILVER BLACK FOX COMPANY, LTD (Defendant). JUDGMENT OF THE COURT



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DELIVERED BY MR. JUSTICE ARSENAULT, June 26, 1923. This is an appeal from the Judgment of the Chief Justice delivered in favor of the Defendant on the 20th day of March last, 1923. The facts of the case are sufficiently set out in the said Judgment. The grounds of appeal are: 1. That the Judgment was contrary to the evidence. 2. That the Judgment was against the weight of evidence. 3. That the Judgment was contrary to law.

"The Haberdashery" Dollar Day Specials Two Big Bargain Days Thursday and Friday, June 28 & 29 We are giving some REAL Bargains that the shrewd buyer should take advantage of. Some one is going to get the snaps. Why not you?

Men's Suits \$10.00 14 Men's Suits, only one or two of a kind will be sold for \$10.00 Suit to the first 14 men they will fit on Thursday and Friday Dollar Days. 10 Boys' Short Pant Suits 5 Pairs Sox \$1.00 Men's Tweed Raincoats Worth up to \$18.00 Dollar Days \$10.00 Men's Khaki Pants \$1.75 Collar Attached Shirts \$1.25 10 Men's Light Weight Home-spun Half Lined Suits Cream and White Shirts \$1.00 Tweed Hats \$1.00 Men's Caps \$1.00 Umbrella Special \$1.00 Men's Rubber Belts 39c Khaki Work Shirts 89c Everything in Store not Listed at Wholesale Prices on Dollar Days Henderson & Gudmore 101 Grafton St.