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"The Strongest Memory is Weaker Than
the Weakest Ink."

CHARLOTTETOWN, TUESDAY, FEBRUARY 1, 1949

Need For Uniformity

The Ottawa Journal finds much to commend in the request of the National Dairy Council for a joint Dominion-provincial conference to untangle the mess in which the Canadian dairy industry finds itself today.

It is evident from what has appeared in the press since the Supreme Court decision on the butter-substitute question that a great many problems face the industry.

The Dominion and all provinces are vitally concerned. Milk producers expect floor prices and there is Federal legislation to support such a policy.

As President J. H. Duplan's brief to the Cabinet points out the \$500,000,000-a-year dairy industry and the several hundred thousand farmers and workers who depend on it are too important a section of the Canadian economy to be left in such a state of confusion.

Tax Appeal Anomalies

That the new Income Tax Appeal Board set up by the Dominion Government may prove to be inadequate for the purpose for which it was instituted is strongly suggested in an article in the first issue of The Tax Review, a publication of the Dominion Association of Chartered Accountants.

As first constituted under the 1946 statute the Income Tax Appeal Board consisted of a chairman, 2 assistant chairmen and not less than 3 or more than 9 other members.

Announcement was made on Dec. 23 of the appointment of a chairman and two additional members of the new Board. All three appointees are barristers, and it seems likely that the Board, when brought to its full strength, will function as a court having its seat at Ottawa, and that appeals will be heard, (1) by the Board sitting en banc in Ottawa or elsewhere, (2) by one or, at most, two divisions of the Board sitting in various places, and (3) by the chairman, assistant chairman or a barrister appointed as a hearing officer to take evidence in appeals and report thereon to the Board for determination.

The amendments thus effect a substantial change in the appeal machinery. One of the principal complaints of taxpayers under the Income Tax Act was that the right of appeal was attended by heavy costs, lengthy delays, and in many cases the necessity of appearing at a great distance from the taxpayer's home or place of business.

In Great Britain, taxpayers have a right of access to Boards of General or Special Commissioners, of which there are a large number located in suitable places throughout the country.

In the United States, development was along different lines. The Board has become a formal Court of law, consisting of some 16 judges, with its principal seat in Washington although it goes on circuits throughout the country.

lawyers are entitled to practice the rein without examination.

The method adopted under the new Canadian statute seems to have quite ignored British practice, proved by more than a century's experience, and incorporates some of the most criticized features of the American Tax Court, namely, the centralization of jurisdiction and the legalistic rather than the practical approach.

Under the 1948 dispensation the Income Tax Appeal Board is in effect a trial division of the Exchequer Court, to which appeals may be made at a lower cost than formerly. The Exchequer Court now becomes, so far as tax matters are concerned, an appellate tribunal.

EDITORIAL NOTES

Women may not have much part in formulating our immigration policy but they are certainly taking steps to see that it works smoothly and humanely in practice.

Recent price drops in the United States might appear to indicate a new trend. On the other hand the speed-up of U. S. Government \$3,700,000,000 stock-piling programme can only result in continued shortages.

Canada's nation-wide free blood transfusion service is providing a model for other nations. Peru, for instance, has sent Dr. Carlos Munoz Barrata, director of a proposed similar national service, to study the system in this country.

Now that Eire has become a republic it is discovering some of the advantages of Commonwealth membership. The cost of a modern defence establishment is far beyond the taxing capacity of her unaided government.

Last week, Professor Frank P. T. MacKinnon, (son of Mrs. Murdoch MacKinnon) of Carleton College, Ottawa, addressed the Young Progressive Conservatives of that city on the policies and platforms of the three main political parties.

Dr. the Hon. Cyrus Macmillan, chief editorial writer of The Patriot, is mentioned as a prospective Senator. We wish him better luck than his two immediate predecessors, Mr. Fred Nash and Mr. Reuben Macdonald. Mr. J. E. B. McCready of The Guardian fared no better.

The Hospitals have a good come-back on the question of taxation of hospitals. Of course, when we have socialized medical and hospitalization services, all these matters will be ironed out. We will then pay the Government tax, and the Government will pay the city taxes.

According to the Hon. David Ure of Alberta, the collection of income taxes from farmers was the cause of the reduction of butter production. The minister placed much of the blame for a drop of 7,000,000 pounds in butter production last year on federal income taxes that discouraged production beyond a certain point.

Apart from the merits of the case, Premier Duplessis' refusal to grant "immunity and privileges" for (Soviet) diplomats accredited to Ottawa raises a question of the highest importance to this country in its international relations. If Ottawa cannot even carry out the amenities of diplomatic relations, it will be difficult to convince other nations that we have any grounds on which to negotiate.

C.C.F. leader M. J. Coldwell indicates that his party is no longer bent on complete socialism. Its policy is, he says, "democratically formulated by the people themselves, (and) offers the middle way between the conflicting ideologies of Totalitarianism, Communism and Monopolistic Capitalism." Mr. Coldwell has discovered that Canadians do not want to become socialized in a hurry and is taking back-water accordingly.

Sir Edward Coke, English lawyer and politician born this date 1552 was Speaker of the House of Commons, Attorney-General, crown lawyer in the trial of Sir Walter Raleigh, and remembered for his brutality to the accused; he vigorously defended the common law against royal prerogative (now known as orders-in-Council), he offended the King and was imprisoned in 1621; on being released he re-entered Parliament in 1625 retiring four years later. He spent most of his time in prison and afterwards writing books on law: "Certainty is the mother of Quietness and Repose; and Uncertainty the cause of variance and contention."

Mayor Houde of Montreal, as was to be expected, is absolutely opposed to the Toronto-New York St. Lawrence development scheme. He sees in it the sapping of Montreal's premier position in the industrial world when a 27-foot channel would carry ocean-going ships to the Head of the Lakes. He said he believed that now was the time to make another Geneva of Montreal. The city was unique in that it was the only world metropolis which was bilingual in French and English. It was a gay, "sometimes too gay," city and had much to offer tourists. As a winter tourist playground, Mayor Houde saw a future for Montreal of possibly 250,000 to 500,000 visitors a season who would spend \$100 each. All sorts of plans were needed. "For 50 years we tried to hide our winter, and told visitors that it wasn't really so cold," he said. "Now we've been looking for the winter all winter. It is the revenge of the elements."

QUESTION OF THE DAY- WHO BEST WILL FIT THE YOKE



The Poet's Corner

NATURE
As a fond mother, when the day is o'er,
Leads by the hand her little child
To bed,
Half willing, half reluctant to be led,
And leave his broken playthings on the floor,
Still gazing at them through the open door,
Nor wholly reassured and comforted
By promises of others in their stead,
Which, though more splendid, may not please him more;
So Nature deals with us, and takes away
Our playthings one by one, and by the hand
Leads us to rest so gently, that we go
Scarcely knowing if we wish to go
or stay,
Being too full of sleep to understand
How far the unknown transcends the what we know.
—H. W. Longfellow.

Old Charlottetown

SWORN UNDER PROTEST
From the debates and proceedings of the House of Assembly, March 5, 1872:
Previous to the House being called up to the Council Chamber by His Honour Lieutenant Governor Robinson, a commission consisting of the Hon. William Strong, James Dingwall and R. B. Reid, accompanied by the hon. the Colonial Secretary, came down to the Chamber of the House of Assembly and had the Hon. S. F. Perry, David Laird, Esq., and the Hon. Emmanuel McEachern sworn in as members of the Assembly, they having been elected at the partial elections which took place during the recess of the Legislature. Mr. Laird took the oath under protest.

On the return of the House from the Council Chamber, Hon. D. Davies, the Leader of the Opposition, said that the hon. members who had been sworn in by commission could only be regarded as strangers within the bar of the House; that the Executive exceeded its functions in sending down a Commission to swear them in, and that in doing so, the prerogatives of the House had been encroached upon. He hoped the hon. members would uphold the honor and dignity of the House by supporting the following resolution: "That according to the common usage and custom of Parliament, the mode of swearing in the members elected returned at a partial election is the undoubted privilege of this House, and that no such member elect will admit to take his seat until duly sworn in in accordance with such custom and usage."

A Pre-Election Speech

(Globe and Mail)
As observers at Ottawa have pointed out, yesterday's Speech from the Throne in the Federal Parliament had all the appearance of a pre-election document. Read along with Prime Minister St. Laurent's call to the National Liberal Federation to organize every constituency, it confirms the expectation that the Government will appeal to the country this year, and perhaps within six months.
The Throne Speech touched on a multitude of topics. In its shop window the Government has put everything from "broadened" baby bonuses to the St. Lawrence Seaway, from a Royal Commission on culture to a tenth Province, from a trans-Canada highway to hints of tax reduction. The intended effect, of course, is to demonstrate to the voters how extremely diligent this Government is in promoting their interests. A second look, however, will discover that some of the proposals are narrow-scope leftovers from earlier sessions of Parliament; while others offer a great deal more than the Government can possibly deliver by midsummer, when the election is expected, or, indeed within the next five years.

Old Charlottetown

The St. Lawrence Seaway is obviously in the second of these groups. Whether this project goes ahead at all depends on the United States Congress, which may decide once again to postpone it until the political situation is such that it will not be Ottawa's fault. The Government's record on the St. Lawrence question is that of a bystander, and an apparently disinterested bystander at that.
As for the promise to share the cost of a trans-Canada highway, this is clearly election bait. The Government has had many years to think about that necessary national project. The road, of course, cannot be built this year. By offering it now, the Government is only saying to the public: "This is the prize package you get if you support our candidates." Extended mothers' allowances and tax reductions, if they materialize, will be further examples of political timing. Perhaps the public will learn from the 1949 tax program what "cyclical budgeting" really means. It must mean holding off tax relief until an election is in sight.

The importance of other items present case were twenty-four members present.
Hon. Mr. Howland could tell the hon. Leader of the Opposition that however much he prided himself on his Parliamentary knowledge, the precedent quoted from the Journals of 1852 was one which had been adopted by the Hon. Mr. Coles, who was himself almost an encyclopaedia on Parliamentary usage and order.
Attorney General Brecken said that if the arguments of the hon. member for New London (Mr. Sinclair) were correct, and he and his friends succeeded to power, they would require to have a political barometer in order that they might not call the Legislature together during a snow storm, as these principles would require them to secure a fine day.
Mr. Speaker having been appealed to, said the usual course was to introduce members returned during a recess of Parliament from behind the Bar, and have them sworn in by the Clerk of the House, although they had on several occasions been sworn in by a commission. He thought it better, however, for the House to go into a committee of privilege, search for precedents, and then decide.

On Catching Cold

(Winnipeg Tribune)
For many months a special British research unit has been hard at work in Harvard Hospital, Salisbury, trying to track down the cause and cure of the common cold. So far not much progress has been made toward either goal.
The scientists are encountering all sorts of difficulties. In the first place they have not been able, even figuratively speaking, to put their fingers on the virus that is supposed to cause a cold in the head. In the second place, the persons brave enough to volunteer as guinea pigs in this great research project are not showing anything like the uniformity of results so dear to the hearts of scientists. Some of them — about 6 per cent — contract colds when exposed to what the researchers fondly hope is the cold virus, but others stubbornly do not. And it is not always the same 60 per cent that contract colds.
About all that has been deduced so far is that some catch colds one time and others catch colds another.

On Catching Cold

The Lancet, British medical journal, ventures the opinion that the researchers would be better off if they could work on "Spitsbergenites assembled during April when their susceptibility was probably low and uniform." This reference is to the fact that in Spitsbergen colds become infrequent about two weeks after the last ship leaves in October, and are practically unknown until the first ship arrives in port the following May.

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Notes By The Way

There are intimations the new look may be passing and that skirts will be shorter. Nevertheless, the solid citizen will keep his mind on the great tasks before us, if he can. — Winnipeg Tribune.

A London watchmaker named Flicker has achieved transient fame by playing "snooker"—pool to you for 45 hours and 27 minutes, thereby beating a previous record. During that time he played hundreds of games against relays of opponents, and walked over 20 miles around the table. Mr. Flicker may enjoy his notoriety, but we throw his name will be forgotten by the public in a few weeks. No one will be more able to recall his name than any one can today recall the name of the champion polo-player, or the couple who danced day and night until all the other competitors gave up because of exhaustion. There is no sense in contests of endurance. — St. Thomas Times-Journal.

Southwest African native tribesmen who are reported by an explorer to have taken a step toward civilization by starting the practice of bathing the cat-of-nine-tails to prove that progress, after all, is only relative. For, while to us the widespread adoption of such a custom might appear a reversion to barbarism, to the Juans, who are people it actually is a step forward. Formerly husbands of the tribe who became annoyed with one of their spouses were in the habit of burying them alive. The women, then, may welcome the cat-of-nine-tails as a step in their emancipation. The dusky wife's life may tend to be less comfortable—but there will be more of it.—Victoria Times.

Despite fads and foibles, the foot-runnings names (in the U.S.A.) are still Mary (8,000,000) and John (4,000,000). James, Charles, George and William account for another 15,000,000. There are some differences in names in various parts of the U.S.A. New York, for instance, favors the boys' names are Robert, John, James, Michael, William, Richard, Joseph, Thomas, Stephen and David. Girls: Barbara, Linda, Patricia, Mary, Susan, Joan, Carol, Diane, Judith and Margaret. The South goes heavily for double names like Mary Lou and Bessie Sue. Also beloved the Mason-Dixon line you run into Cindy, Judy and Polly. In the Midwest work and Aleck, Ira, Arvel, Jurvie, Leona, Inga, Adella, Johnette, Vernon, Brigham, Floyd, Ruby, Goren and Darleen. — This Week.

According to the manager of a branch bank in a large city, he counts on a certain increase in his personal loan department every September. The increase comes from the fact that the bank receives ten payments of salary and you find that their money has vanished during the summer months. They then need something to tide them over until their salary cheques come in on the first of October. The bank manager is glad to get the business, which amounts to a considerable sum in the aggregate, although each loan is relatively small. What does anyone him a little, though, is that of the regular borrowers is a lady who last term gave him a son a low mark in arithmetic. — The Printed Word.

There was once a movement in various parts of Canada to create the office of a public defender, but it met with little sympathy in legal circles and not a great deal among the electorate at large. The legal situation in Canada, but that does not mean that such a project would not be a desirable one and just here. In no democratic country should the lack of funds prevent any person from access to the full benefits of the courts of the land, and where this happens no Government will be able to deny it. It definitely demands for a public defender along the lines laid down in the new British bill. — Sherbrooke Record.

In recent years, era of general housing shortage, there seems to have developed here and elsewhere an almost fanatical abhorrence of children which bodes ill for the human race. In the classified sections of newspapers, on signs, and verbally at the doors of premises for rent the slogans read: "Adults Only," "No Children," "No Dogs or Children." These legends are for the passwords to untold misery for parents as well as children; to reduced standards of living and to the deterioration of environment, an important factor in the rearing of children in the way of good citizenship and health. — Montreal Gazette.

In his ebullient championship of his virtues of the Cariboo country he represented the late Louis LeBourdais introduced many fellow members of the Legislature to alfalfa cake. The muffins, which unfortunately were tinged an unusual green and were of a consistency not unlike the average bun, were dutifully munched by his friends while the general Mr. LeBourdais extolled their worth as a super-vitamin and some that had not been discovered. We are reminded of the instance by a statement from Dr. Waldo Semon, Cincinnati research expert, that "Alfalfa contains high quality proteins and some day people are going to sit down to a dish of the stuff and like it." — Victoria Times.

The New York Times recently had an article upon "That American Institution — The Handyman." It gave examples of local handymen who are prepared to tackle almost any problem, and, with astonishing frequency, are able to do it very well indeed. The handyman is something more than a local institution. He is a valuable symbol. Instead of standing about and labeling a problem with as many big words as possible, and then analyzing it so thoroughly that the problem begins to overshadow its solution, he gets to work and fixes the thing. Nor does he wait uselessly until someone comes along to do it for him. No doubt there are things that even the handiest handyman cannot deal with, but people might all be nearer to dealing competently with their own problems if everyone were a bit more of a handyman, and trusted to his own resources to tackle any suffering paralysis whenever an unfamiliar problem arises. And perhaps even the world would not feel quite so helpless. — Montreal Gazette.

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