MEWS FROM CAPT, GORDON

Mrs. Gordon Sutherland had an inting letter from her husband. aptain Gordon Sutherland, with the Patricias, Canadian Light In-

told of trials for the divisional con-country run. Out of a field of shety, fifteen were chosen for the di-sidonal run, and of these, fifteen were from "O Company. These fifteen ininded two Georgetown lads, Clifford

TEET-CAR FATALITY IN TORONTO BRINGS TRAGEDY TO ACTON HOME

Andrew VanWyck, of Hillsburg, who was fatally injured when struck by a treet car in Toronto a week ago,

Crossing the street at Bloor and conden, against a red light, he became confused, and stepped directly into the ath of the street-car. He suffered a died early the next morning in Joseph's Hospital He is survived by his widow, four aughters and four sons. A daugh-

Tom Patterson lives in



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and the Fair Grounds.

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RATES QUOTED IN CANADIAN FUNDS AND POR 2 IN A ROOM Reservations must be made at least a week in advance Eliptive folder and complete information at

W. H. LONG

TRAY COACH LINES



STORMY SESSION AWAITED

the conduct of the Canadian war efchildren, parents or other eligible de- Fourth, there may be a revival pendents, and while these complaints "nuisance" taxes, such as those are fewer in number since the appointpartment under Arthur MacNamara, eral dissatisfaction in the way \$2,-850,000 is spent each month for some certain luxuries are taxed highly, 55,000 dependents of the men who are risking their lives for their country. BEORGANIZATION OF THE

SUPREME COURT judgment of the Supreme Court of Canada wherein it was held that the to 533,400,000 in April, 1940. Parliament of Canada can abolish appeals outside of this Dominion, Parliament is almost certain to exercise this right to create a final court of justice within this nation, reaching a turning point in the constitutional independence of Canada. Then again, history would be made by a complete reorganization of the Supreme Court, increasing the number of presiding justices from the present seven to nine, increasing their salaries and expediting proceedings of the final court of

Though the man in the street

OUR FIRST WAR BUDGET

throughout Canada may seem to be displaying the deepest and the most earnest interest in the headlines which tell the story about the progress of the war on the actual fields and seas of battle, yet the well-informed authorities on Parliament Hill will not hesitate to state in emphatic tones that the man in the street in this nation three industries together supplied is really and actually just as much concerned about the headlines of Canada's economics or military backbone and ability to prosecute the war in which the British Commonwealth is involved. Today the average citimerely or only a case of force against than doubled. Hence, the whole picnomic values, with Canada's share of aid in this war bound to concentrate radically and basically unlike those principally on its invaluable assets, levied in the past. first as the granary of the British Commonwealth and second as its arsenal. Therefore, it is not amazing for this veteran observer on Parlia- PLAYING HOST TO ment Hill to find that there is an intense interest in all Canada on this subject of how this land will discover the ways and means to pay for the ment on a wide scale had already this time, but right now senior offi- playgrounds. cers of the Finance and National Renot alone in working on the budgetary ever before. statement since it is a tremendous undertaking of vital national importance, dollars to help win this war. involving an amount reaching the billion dollar mark and the unprece- preter as well as host to those visitors dented problem of meeting the coun- from a friendly but neutral democracy. try's war needs on a taxation structure which had already been forced to its limits during peace-time on ac- hoped-for flood of tourist visitors count of economic depression; decreas- really gets here. ed revenues and increased expendi-

sustain Canada's war effort. Of course, the preparation of a worth of fish we spend only 10 cents budget is surrounded by great secrecy, to get \$100 of tourist business. but a number of rumors can be heard on Parliament Hill, with the probabili- erican dollars these visitors will bring ty that some of them coming from are an essential war sinew. We should well-informed channels may become not hesitate to spend at least a milrealities, particularly those relating to lion dollars to merchandise Canada's four sources of new taxes. First, tourist attractions in the U.S.A. there is a strong possibility that the sales tax may be increased from 8 Even a little state like Illinois, with to 10 percent, though in 1935 when not a fraction of the tourist apportunithe Minister of Finance at that time ties that Canada possess is spending raised the tax to 8 percent he stated a quarter of a million this year. Equal that this was the maximum figure, or larger expenditures are being made This was stated by the Hon. Charles by state and tourist authorities all Dunning and the Hon. R. B. Ben- over the U.S.A. They know the value

nett added that it was even more than the nation's business could bear with-Notwithstanding all reports to the out dangerous results. Though more contrary, the impression exists right revenue is urgently needed and the now along Parliament Hill that the history of this sales tax shows that is Official Opposition will be smaller in is one of the most productive imposts number but it will be more clamorous ever devised, yet the King Governand vociferous that has been the ment will only raise it to 10 percent case for the past few years, particu- if there is absolutely no other alternalarly in rgard to certain features of tive. Second, it would not surprise anyone in authority in the capital if fort, though the most serious and the the exemptions now existing under most numerous complaints seem to be the sales tax get a sharp priming, esdirected against the system of pro- pecially in view of the studies in this widing for the beneficiaries of those direction now being made. Third, the who are on active service with the basis of the income tax may be lower-Canadian forces. When the system ed in a manner to raise the revenues was hurriedly established at the out- from this source, with some rumors break of the war, a flood of com- circulating that it may involve dropplaints reached Ottawa against the ping exemptions to a new low mark methods of paying allowances to wives, for married or unmarried persons. liquors, tobaccos, sleeping or parlor car ment and reorganization of the de- tickets, stamps on cheques, receipts, etc. But in this last case the Governformer Deputy Minister of Public ment will undoubtedly bear in mind Works in Manitoba, yet there is gen- the sad experiences of the past few months when it was found that merely results in less consumption. For instance, when the excise tax on

cigarettes was raised from \$1 per thousand in September, 1939, due to If the Privy Council upholds the the war, the actual consumption dropped from 710,060,000 in August, 1939 again, when the tax on matured spirits was raised from \$4 to \$7 per gallon, the revenues were not increased due to less consumption. In other words, such actions may slow down the economic pace or tempo and diminish returns both of which reactions are un-

Furthermore, whatever taxation

desirable now.

devised in the new budget, the man in the street in Canada today must remember that the budget will not be akin to those which marked these annual statements in the last World War of 1914-1918. In that conflict the success or failure of the operations of a single undertaking, namely, the success or failure of the annual crop, marked the nation's industrial life In fact, the year after the war ended. agriculture accounted for over 40 per cent of the value of Canadian production, with manufacturing supplying about one-third and mining less than 6 percent. This means that these Canada with nearly 80 per cent of that part of her national income derived directly from productive activities. Today, the contribution of agriculture has fallen from 40 to 24 percent manufacturing has risen from 32 zen realizes that modern war is not to 39 percent and mining has more force by naval, military or air squad- ture has changed and this infers that rons but rather a big conflict of eco- the ways and means of raising assets to pay for Canada's war effort will be

(Reproduction Prohibited, 1940, Educational Features Syndicate).

20,000,000 Visitors

In the next few months Canada tremendous costs of its war efforts at hopes to play host to the largest numa time when years and years of ber of people that ever went visiting drought, depression and unemploy- anywhere in the world, at any time. If present expectations are realizdepleted the Dominion Treasury. This ed there will come to visit us this subject is easily the principal year between 15 and 20 million Amtopic of conversation in the national ericans. Some of them will find their capital amongst officialdom and others way to the farthest nooks and corngathered for the first regular wartime ers of the Dominion. They will be session of the Canadian Parliament. friendly, perhaps curious. They will The drafting of the annual budget be interested in Canada At War as for its presentation to Parliament, has much as they will be in visiting and always been a seasonal occupation at revisiting our lakes, mountains and

For two reasons this unique phenovenue branches of the Government, menon of tourism is of greater imwho generally supervise this task, are portance to Canada this year than

1. Canada needs American tourist 2. Canada must this year be inter-

First we must make sure that this

Just recently the Winnipeg Tribune tures. In other words, the represen- drew attention to the fact that we tatives of the people of Canada must spend \$2 millions a year in our fishdevise some measures of taxation to eries department in order to market

satisfy the new record-breaking war about \$40 millions of fish. expenditures without slowing up the In the business of tourism we spend economic pace and with the object of \$300,000 and hope to get \$300,000,000 getting a maximum production from of trade. the maximum resources available to

While we think it good business to spend \$5 of federal funds for \$100 So long as we are at war, the Am-

of merchandising their assets so as to gain in a share of the record expenditure that is expected to be made by tourists on this continent in 1940. Canada has an excellent Travel Bur-

eau which has been doing splendid work-within its limited resources. It is greatly handicapped because it lacks the money to "follow through." The first essential of our tourist ef-

fort is to make sure we are doing a good enough sales job. Right now our national effort looks puny in relation to the opportunity that exists.

If, as and when these tourists come to Canada, what are we going to tell them?

It is a certainty that most of them will want to talk about the war. They they are isolationist. They will want mendations are disclosed, domg.

about "the issues at stake?"

ing in the war? foolish about making 1940 a banner and every point referred to in our visitors arrive.—Financial Post.

In the —

NEWS

of the impending session of Canada's of them — the causes and sources the Birols Commission.

the Provinces and the Dominion in re- have been worth while. gard to fields of taxation, and it was | We mentioned in the column

ada's constitution.

Quality Guaranteed

will want to tell us, perhaps, why when at last the report and recom- feature the season.

British Parliamend amend the B.N.A. So anything may happen. Is there a danger that we will sit What it will do is point out the probback on our fence rails or club chairs lems, set forth solutions, express itand sneer at our visitors for not be- self as favorable toward some of these solutions, oppose others, renew the Are we ready to speak with clarity knotty problem of revenues and taxand conviction about fighting for the ation and then recommend the calling right to live our own life an ideal of a constitutional round-table conwhich must surely be common to every ference. All provinces and the Domcitizen of this continent whether liv- inion will be called to sit in at this ing north or south of the 49th parallel. conference if the recommendation is Let's not be penny wise and pound adopted by the federal government tourist year. And let's be prepared to Commission's report will be thoroughly talk about the issues at stake when threshed out. As a result, Parliament may then legislate of itself where it upon by the Constitutional Confer-

Probing a little deeper below the surface, we would not be surprised if, in regard to three, perhaps four, of the Provinces, problems would be divulged which will require both a political and a financial solution. In the provinces Unquestionably one of the highlights we have in mind - Ontario is not one new parliament will be the report of ther financial difficulties are such that the Royal Commission on Dominion- war will not help but can only accen-Provincial relations. When first ap- tuate the troubles. Hence the solupointed, this commission was headed tion may imperatively require political by the then Chief Justice Newton W. action of a highly mportant character. Rowell and was best known as the It may se that Canada's war parlia-Rowell Commission. On his retirement ment may find itself in a position through ill-health, the chairmanship where it will have to grasp boldly passed to Dr. Joseph Sirois of Quebec a nettle which, if touched too gingerly, and the Commission became known as may sting considerably. Wrestling with internal problems during ta war This Commission held inquiries all is no easy matter, but if national unity over Canada into differences between is promoted thereby, the wrestling will

evident that what was really under week some other important things way was a broad review of the work- which the new M.P.'s will have to face. ing out of the pact of Confederation Among them, the question of investigation of war contracts. It takes time The report of the Commission is to swing over from peace to a war ectherefore of prime importance to the onomy and some of the processes may members of the new Parliament and have sounded pretty slothful in spots. may have very far-reaching effects in But, by now, plenty of war contracts leading the way toward revisions of the have been let. Some contracts prior relationships established between pro- to the war, but of a military nature, vinces and the Dominion by the Brit- have been assailed, but whether those, ish North American Act which is Can- let since, call for light seems doubtful. There is bound to be an opposition de-Details of the report have been kept | mand for full details of essential war a closely guarded secret, but from our contracts to be disclosed to parliament sources at Ottawa we are enabled to except where such details would aid do a little long-range forecasting which | the enemy. But it does not look as won't be found very wide of the mark though much scandal-mongering will

Nevertheless, we have a free parlisto know what we are thinking and To begin with, it will not, we feel ment; members have real rights, and sure, directly recommend that Parlia- opportunity for investigation certainly How well are we prepared to talk ment pass resolutions asking that the is-there, if members see lit to seize &

LEGION HANDBOOK HELPS CANADIANS TO "PARLEZ-VOUS

Ottawa, May 7-Canada's fighting men who have enrolled in the Canadian Legion War Services' education program should (be able to "parles-

vous" by the time this war is over. Upwards of 4,000 men are attending French classes in Canada and England, and to facilitate their efforts the Legion has issued a 60-page handbook containing hundreds of questions has the authority, and may ask the and answers they are most likely to British Parliament to amend the B. encounter in France. The booklet. N.A. Act where that course is required, published in collaboration with the to give effect to any changes agreed Canadian Association for Adult Education, also contains an extensive English-French vocabulary. A large supply of them have already been shipped to Robert England, M.C. M.A. Logion's Overseas Director of Education, at Aldershot, and others have been sent to French instructors for distribution in the various Military

Dstricts throughout Canada. A statement released by national headquarters of the CLWS. shows that, of all courses of instruction being given, the study of French is most popular among the men. In the Aldershot Area Command, in response to a questionnaire, 2,100 applications were received from English-speaking Canadians for classes in the French language, and about 500 applications from French-Canadians desiring to earn English.

Assistance to the Legion in rendering this service is being given by Prof. A. Lloyd James, and by Prof. Desseignet, head of the Department of French at the University of Reading, England. One hundred Frenchspeaking officers and men, drawn from the 1st Canadian Division, are acting as group leaders.

The teaching of French, aside from being of considerable cultural value. will contribute greatly to the military efficiency of the men, especially when they arrive in France and become essociated with the armed forces of our

MUSTARD PLASTER

Try using the white of an egg instead of water, for mixing, when preparing a mustard plaster. The result will be a plaster that will not burn.

FOREIGN EXCHANGE ACQUISITION ORDER

IMPORTANT NOTICE

As announced by the Minister of Finance, the Fereign Exchange Acquisition Order, 1940, has been enacted by Order-in-Council under the authority of the War Measures Act.

Unless exempted by the Order, every resident of Canada who, on May 1st, 1940, has any foreign currency in his possession, ownership or control. whether in Canada or outside Canada, is required forthwith to sell such foreign currency to an Authorized Dealer (i.e. a branch of a chartered bank) for payment in Canadian dollars at the official buying rate of the Foreign Exchange Control Board.

"Foreign currency", for the purposes of the Order, means any currency (excluding coin) other than Canadian currency and includes bank notes, postal notes, money orders, cheques, travellers' cheques, prepaid letters of credit, bank drafts and other similar instruments payable in any currency other than Canadian currency, and also includes any amount in foreign currency of which a resident has a right to obtain payment by reason of a deposit, credit or balance of any kind at or with a bank, savings bank, trust company, loan company, stockbroker, investment dealer or other similar depository.

The Order does not require the sale of any foreign securities.

The Order does not affect any foreign currency, deposit or securities of any non-resident of Canada and for greater certainty the Order expressly declares that a non-resident visiting Canada for business or pleasure for a period or periods not exceeding six months in the year continues to be a non-resident for the purposes of the Order unless such person enters or has entered Canada with the intention of becoming a permanent resident.

No resident is required to sell any foreign currency if he satisfies the Foreign Exchange Control Board that he held such foreign currency on May 1st, 1940, solely as trustee or agent for a non-resident and that the non-resident's interest therein had not been acquired from a resident since September 15th, 1989, except in a manner approved by the Board.

Under certain conditions stipulated in Section 1 (b) of the Order. a resident who is not a Canadian citizen may be granted exemption, but only after application for exemption is approved by the Board.

No life insurance company incorporated in Canada is required by the Order to sell any foreign currency which it needs for the purpose of carrying on its business outside Canada.

Further particulars may be obtained from branches of chartered banks. Any resident who has any foreign currency in his possession, ownership or control on May 1st, 1940, regardless of amount, should consult his bank at once in order to ascertain the extent to which he is affected by the Order.

FOREIGN EXCHANGE CONTROL BOARD