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#### THE TARIFF BOARD.

The appointment of a tariff board is not a new idea so far as the Lib- ONLY ONE SET OF TAXPAYERS. eral party is concerned.

In October, 1921, Alexander as to customs tariff, and other methods of public taxation. These pronouncements are as follows

As far as possible taxation should be direct and unconcealed so that each taxpayer may know what he is doing and may be able, by his style and scale of living to dictate the measure and ratio of his taxation:

The customs tariff, the largest source of revenue, should, before being submitted to the judgment of parliament, be immediately searchingly revised line by line word by word, and rate by rate by fair and open minded men (not by a partisan minister and officials coachd by special cliques and interests) with a full and clear understanding of all essential facts pertaining to ach industry, so that in the framor of the new rates the interests of the revenue should be paramount and that incidentally all round justice be rendered, in a spirit of compromise, which is the true basis of wise legislation where there are conlicting interests.

Immediately efforts should nade to reconcile divergent views of prove the path to united national

The day is gone when any sect lique, interest, class or body of ted to impose their uncompromisng will on the rest of the people. In the framing of measures for securing revenue special attention ed for individuals by the involun- restful slumber come around. tary co-operative methods of communities, and not by the efforts of the individuals themselves.

place generally on the matter of a tariff board have helped the government to gauge public opinion and appoint a board such as anticipated. The board in its work will have the assistance of the officials in the Customs Department, Trade and Commerce Department, and the Finance Department, and its statistical branch, the Department of Agriculture, and the Labor Department, that have had and have to do with sustoms and other methods of taxation. The secretary of the board ought to be a man who would be under general instructions from the board, to get all the information from the various officials. The board's chief duty in addition to classifying would be in the careful consideration of all the information that would be submitted to the minister of finance, to the board or to the secretary by those who desire to increase the customs duty or by those who desire to decrease it. It would be for the minister himself and the cabinet to decide upon the policy to be adopted. The board is not appointed so much to gather information or statistics as it is to be a wise counsellor in determining

#### SALACIOUS LITERATURE.

action when proposals sharply con-

New York is alarmed over the of salacious literature found news stands there, The New York World calls for the federal will soon be yours. be drastically enforced. Ten of the risque-story magazines have a combined circulation of a million copies. One of the "art" magazines in business till they are fifty. He every night.

BIBLE THOUGHT HOLE LUMP .- I Corinthians 5:6. | ness."

BRITISH WHIG 200,000 buyers. We have always had an enormous audience for trashy periodicals; but from the old New York Ledger to the present-day sex magazines is a stop down, not up. Attention to the educational and social defects which give these magazines their startling following will be far more profitable than censorship crusades.

Canada is also surfeited with the deplorable literature and the Canadian government should, with strong arm, suppress the trashy stuff by prohibiting its entry.

#### CALLING FOR COMPENSATION.

Although the United States Supreme Court has refused the motion made at the instance of Chicago and the Mississippi States to dismiss the petition of the lake States for an infunction restraining the diversion of water from Lake Michigan for the spirit. The Chicago News points out that the court, by deciding to go iod during which the large water flow authorized by the U.S. secretary of war may continue. sedan, suggests the Brandon Sun.

The wrong must be righted, and compensation demanded for the loss already sustained. It might be added, comments the Hamilton Herald, that the surest way to spur the Washington government action is to bring home to it the fact that Chicago's violation of an international treaty may cost the United States something substantial in the way of monetary loas.

The Ottawa Journal forcefully Smith, barrister-at-law, Ottawa, is- sets out that in the last analysis the sued a publication, entitled "A Per- money that replenishes the treasiod of New Beginnings for Liberal- uries of the federal, provincial, and ism." The introduction to this pub- municipal governments comes out of lication contains some statements the pockets of the same taxpayers. The provinces that adopt old age pensions and other projects on similar basis will pay not only their share of the cost but the share that is ostensibly paid by the dominion. The municipalities will pay back to the province all the money that the province makes the pretence of giving to the municipalities for educational, charitable, and other purposes. For of course the people who pay federal, provincial, and munici pal taxes are the same people.

#### THE WAY TO SLEEP.

average man, with a fair amount of common sense, does not need to be told by a learned physician that the best way to sleep is on the right side. Most men have been doing that all their lives and will keep on doing it until at last they reach the sleep that knows no waking. Still this physician's rethe East and West, and thereby im- port, after a number of hospital experiments, is not wholly uninterest-Democrat. He went on the theory ren, East or West, can be permit- that the stomach had a lot to do with good sound sleep and that not until that very reful organ was clamorous support but which are comparatively emply ad knockshould be given to the wealth creat- ed off work for the it would of a city.

This physician concluded from The publication of this pamphlet stomach takes an average of three ing the cultivation of flowers and reason for sleeping on the right The scheme is commendable? side, for the first hour at any rate. says the doctor, is that the heart

of a full stomach. and they sound pretty good. A man who is deaf in his left ear and has been so since childhood always right side when he tumbles into bed. With his good right ear impervious ince is \$80.26, but in these schools to sound, thunder, no matter how loud it is, does not disturb him; fire bells, if there happen to be any, do not alarm him, and no doubt a burglar could ransack his room without

causing him to waken. Undisturbed slumber for a res sonable number of hours is a blessing all should seek to enjoy. fact it is an absolute necessity to healthy, well ordered life. With it no one can feel vigorous strong and hearty. The best way to gain it is to go to bed, after you have said your prayers, with a clear conscience, knowing that you have done your daily task to the best of your ability, that you have been true to your friends and honest with yourself. Then you will not need to think whether you will sleep on your right side or your left. Refreshing slumber, that you so well earned,

A big British chocolate manufacof objectionable character finds believes that "If a girl would make up her mind, especially at the ages of 25 to 28, that her chances of A LITTLE LEAVEN marriage are not good, she would LEAVENETH THE probably make a success in busiEDITORIAL NOTES.

A Detroit woman took reducing ablets. She lost fifty-two pounds-

Treat even the youngest baby with respect as one who will have to take his place in the world.

April is the month that grows income returns. Spring flowers and ing told. tax forms seem incompatible.

Kicking about the weather? Soon

be kicking over ants at the picnic and mosquitoes around the lake. Some radio vocalists cannot sing

the old songs. And what they do to the new ones is something terrible. Good Friday is the date when

We know one good business man who always confides his business troubles to his wife-whenever she

asks him for money. Nowadays most of our girls have to do their walking in early years; they can't stir'a step later without a

The judiciary committee of the United States senate has agreed to less snobbery" of regarding the hold public hearings in regard to dumb drama as a bastard art simpthe success or failure of prohibition. ly because it is popular. There is It will get an ear full

A London, Ont., octogenarian is to have his eighth marriage. He is evidently a believer in wedlock. He could almost find his way to the altar in the dark.

The Duluth Herald after experiments concludes that refining consists in taking \$8 worth of crude oil and changing it at a cost of \$2.13 into products worth \$132.85.

The township school board bill goes over for another year in the egislature. Educationists favor it but the farmers cannot without a wrench separate themselves from the "little red school house." But the reform will ultimately come.

Mr. T. Stewart Lyon has resigned as editor of the Toronto Globe and is succeeded by Mr. Harry W. Anderson, who has been on the staff for seventeen years and is a thoroughly capable newspaper man. He will worthily succeed his distinguish-

New styles in colors are on the way. The numberless red hats wil go soon and crude gay yellows, greens and sky blues will be succeeded by what fashion writers may call harmonious subtlety. The gorgeous riot and the garments of many colors have practically gone.

The Oshawa Reformer is of opinion that education lies at the root of substantial prosperity. In telling ing, comments the Rochester, N.Y., the council this it reminds it that there are some other interests which when estimates are being prepared receive more persistent and more much less important to the welfare

his experiment that the human try to improve conditions, encourag- to renounce our rights and priviand a half hours to become idle shrubs. Flower shows will be held when a person lies on his right side, in June and in the fall. There is six hours when he lies on his left. nothing that adds more to the ap-The experimenter does not say how pearance of your home than an atlong it takes for the stomach to tractive flower garden and the Horempty when a chap lies on his back | ticultural Society is doing its part to or the other side up. Another good create an interest along this line.

In Ontario there are seven schools thus is relieved from the pressure with an average attendance of one pupil; 19 with two; 45 with three; So there are the medical reasons, | 97 with four; 173 with five and 660 with an average of nine. In other words, we have over 13 per cent. of Ontario schools with an average atmakes it a rule to roll over on his tendance of less than 10. The average cost per pupil all over the provit is \$139.

> "Roxy's Gang." twenty-six persons, "cost the Ontario Government \$26,000 in hotel bills, railway fares and incidentals," to get some publicity for the "playgrounds of Ontarlo" from the U.S. press and to broadcast the beauties of Ontario, for parks, recreation spots, for hunting and fishing. The Guelph Mercury thinks if that sum had been spent on a coterie of good reporters better results would have accrued 'Roxy's Gang," as will be recalled. did not get much publicity in On-

### News and Views.

Always Something to Lie About. Indianapolis News: The man who says that he caught a fifteen-pound bass last summer is now telling that turer says girls never settle down his radio set gets Europe nearly

> The Single Tax Fetish. Acton Free Press: Fort Erie village experimented a few years with the timepiece. "Dar she am." single tax and for a time thought | Rastus looked at it carefully and they had a town builder, but ex- then said: "Damn if she ain't." emption on improvements gradual- Bison.

ly sent the rate soaring up to 76 mills in five years and the village is back to the old system. Any advantages were more than offset by disadvantages. The single tax fetish has pretty well petered out.

From the Public's Viewpoint. Springfield Republican: It is agreed in some circles that "the public won the strike," but the public would never know it without be-

The Only Hope.

Washington Star: The coal consumer may be forgiven if he attaches more importance to the weather reports than to the conference reports.

Slow, But Sure. London Advertiser: The farming population lends steadiness and seriousness to the national character. Farm folks have less of the house cleaning officialy begins. But 'herd mind" than the people of it wasn't a good Friday for such large cities. They cannot be so easily stampeded by catch-cries, and are not so readily caught by smooth talk which has no substance behind it. On all general questions, particularly on political questions, they are more disposed than their city consins to demand reasons, facts and arguments, and to take less for

> London Daily News: It is really very important that the leaders of thought should not even seem to commit themselves to the "senseplenty of bastard art to be had for the asking nowadays. Ladies and gentlemen who cannot write scribble gibberish and call it literature; artists who cannot paint produce unintelligible daubs and call them the only true art; musicians who cannot compose pour out "inarticulate noises like the wild beasts" and require us to ackknowledge them as music. But the films really are a new form of art, and it is important to enlist in its service the best talent available.

#### Quebec Viewpoint

LEvenment discusses the question of so-called "British propagan-

"Certain people are astonished and even indignant because a number of Englishmen of mark visit Canada each year and speak to us of imperial problems. That propaganda is carried on in the light of day from noble motives. Moreover it is not only England that cultivates its propaganda here. How many French personages likewise visit us and em ploy themselves in developing mor intimate relations between their ccuntry and our own. What harm is there in that? And it should be clearly understood that if we receive such ambassadors, it is because we have our word to say in imperial affairs. We are invited to take such and such a decision, precisely because it cannot be imposed upon us. It is the proof that the autonomy of Canada is not an idle word. We are free to adopt the position best suited to our national interest regarding questions submitted to us.

"It is the same with certain Anglo-Canadian propaganda which, for reasons of progress, solicits the aid of the Province of Quebec. Whether it is a question of educational or of scientific conferences, they solicit our participation. We are free to refuse to hear people who address Tweed Horticultural Society will us politely. They cannot oblige us agreed that these conferences have advantages and disadvantages. It is an advantage, for instance, to hear the recognition by a body composed of elements foreign to our ideas that such a practice of the French-Canadian nationality is superior to such another. There is no need to impute hypocritical motives nor to have recourse to sarcasm to rebuff these invitations if they should become importunate. It is enough to refuse our co-operation."

### Wit and Humor

Explained. "Angela, why are you so cold to me today? "Because you haven't given me

those furs I asked you for."-Lon-Out of Luck. "Don't you think that a man

who'd hide behind a woman's petticoats is a contemptible coward?" "Coward? He's an anachronism." -Japan Advertiser. Conclusive. "My client is not mentally nor-

mal. The fact that he murdered his wife is partly a proof of that, but the fact that he married again is conclusive."-Berlin Dorfbarbier. A Busy Woman,

"Have you wondered about your husband's past?" "Dear me, no! I have all I can do taking care of his present and worrying about his future."- Japan Advertiser.

Just What? Neither Sam nor Rastus could tell time. But Sam had a nice, big watch which he exhibited with a fine air of superiority.

"What time am it?" asked Rastus. Sam hesitated and then extended



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