

Letter From Britain

Part of the following letter to Miss Marion Winslow from Hon. Edward Astley, son of Lord Hastings will be of interest to many of our readers:

So much has happened in the past quarter of a year that it is hard to recall all the events and useless to recapitulate them. However, some of them bear thinking about, specially those that have given rise to much rumour and a good deal of criticism. There is no doubt that Japan has done a lot more damage than we anticipated and many nations and brave men are in terrible and shocking danger. Singapore has become the scapegoat for the collapse of the Far East, but that is an oversimplification of the facts. No blame can attach to the British or American people for their complacency over the Allies position in that quarter and little to those who really knew the facts which they clearly could not make public and which they could do little to control at this stage. It seems to have been forgotten that the British fleets maintained control in the North Atlantic, South Atlantic, Arctic, North Sea, Mediterranean, Antarctic and Indian Oceans for 18 months (not forgetting American assistance in the Atlantic) almost single-handed, while our troops, English troops in abundance, far greater in number than Anzac, Canadian or Indian troops, have been fighting actively and policing the face of the globe for two years. Small wonder then that we were unable to guard the whole of the world

and all the seas at every critical point. More is the pity we did not know it and you did not know it, for it would have been easy a few years ago with a little co-operation and more common-sense. The blame lies in the political past and can be spread pretty evenly among the nations, so evenly that you could have made a jam sandwich with it and it would have been sweet, but we are now having to eat that sandwich years too late and it tastes of bitter almonds. Yet we need not choke on it, but can spit it out, although I guess we will have to chew it a good while first. It certainly doesn't look as though Japan's entry will shorten the war, because obviously between us we can't give her the attention she now requires before Germany has been cracked, but I still maintain that taking the long view Japan's entry will save a lot of trouble in the future. I also have the curious notion, as you know, that this is a World War in fact as well as in name and a Crusade at that, not for strict Christianity but for Christian ethics, decency, justice and real brotherly love among nations and men, so that, without being sadistic, I think it is right that every nation and every man, woman and child should get into it and fight as best they may, each according to his ability.

Libya has been a disappointment too. But the British boys did a great job and don't you let anyone tell you different. We won, we beat the Germans at their own game and nobody can successfully deny it. We failed to achieve all our ambitions, because the desert beat us, just as it has beaten every army that has crossed

it, and because of the distribution of production and supplies all over the world. It is true one of our generals made a grave error, but Rommel made a worse one, which you probably don't know. We are pretty up to date nowadays in spite of appearances at long range, we have studied the campaign long ago based on first-hand information from the battlefield. My brother was at Sidi Rezeh, as I hinted in my last letter. Although he came through without a scratch, his regiment lost seven officers and the battle was so savage and repugnant that he has refused to write a description of it. He is hard at it again now, but we had a cable dated April 8th saying he was fit and well. We just pray his luck holds.

I want to hand a palm to the Philippines for one of the finest efforts the world ever saw, but I am going to hand half a dozen to Malta for the finest of all. What an epic, what courage, what fighting spirit, what achievement! That is real fighting, and so are the Commando raids, which are becoming more frequent, successful and on a grander scale, and so was the Battle of Britain. Don't let us ever forget the time when a handful of English boys fought off and smashed the Luftwaffe showing as great a fanaticism as any Axis fiend and greater bravery for they knew what it was all about and had love in their hearts instead of ignorant hate. Don't let us forget those Englishmen who saved the whole world in August and September 1940, and made it possible for you and me to be in a position to fight and win now and to

continue an existence that is not slavery and humiliation. I wish mightily we English would give up our false modesty and tell the world that we are the fine brave, noble people that, in our quiet conceit, we know ourselves to be! Shout it out—the world will at least hear and some of the poor fools will believe it, but they won't either know or believe a thing in wartime if they are not told. You make a ballyhoo about yourselves all the time and the world just laps it up—I'm not saying it is wrong, mind you, I want to be welcome when I come back to America—I'm just stating facts. While we are blowing our own trumpet over here, we may as well tell you that we have sent half our production to Russia since she came in to the war and have fought the Libyan campaign meanwhile, as well as supplying the Middle East, Malaya, China and India. We have sent out of this country more weapons of war than we have received from any source, we are taxed far higher than any other Democracy without exception, we are well organized for a total effort and are making it, we can make improvements and we can make more sacrifices, but not many more, we have a more equalitarian society than we know, but we are going to find it out soon and you will be as surprised as we shall ourselves. I am just saying all this, because it would be kind of a pity if anyone were to get the idea other nations were doing all the fighting for us or that other people were making all the sacrifices or even that any one nation was paying for the war. The people who, with the ex-

ception of the Russians, are going to lose most in cash, investments, raw material and human blood are the English, and well they know it. I think we are just getting a sense of proportion about this money business over here, the bigger the figures the more laughable it becomes, no body has much now and they will have a lot less after the war, nobody minds and nobody wants to be rich. We mean to have security, a decent home, a job and a free spirit, and anyone who wants to be a millionaire will be regarded as plain unlucky or just plain crazy. That may not be good economics nor individually ambitious but it is beginning to sound like common sense and spells happiness.

Things are stirring at home here in England. People's minds are moving forward, hearts are beating fast, emotions are strong, energy abounds, imagination is having its day, determination is complete and unshaken. In face of this onward march, the long-awaited political changes could no longer be delayed. They have been good changes, some of the weakest or worst elements have disappeared and one ambitious careerist has been foiled of his most cherished dreams. Sir Stafford Cripps has leapt to the fore and he will stay there. His trip to India has done plenty of good to that country, to England, to American opinion, and to himself. Watch him. But that will not be all, there must be more changes and a great surging forward in the months to come, for the English soul has stirred, the nation is getting a crusading spirit, and when it does that no single person, no

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THE NEW INCOME TAX

PART I - As it Affects SALARY AND WAGE EARNERS

1. Question: WHO MUST PAY?

Answer: All persons in receipt of incomes over \$660 single—or \$1200 married.

2. Question: WHAT FORMS DO YOU HAVE TO FILL OUT?

Answer: Unless you are single, without dependents, and not making payments for allowable personal savings (Item 5D), you should file Form TD-1 with your employer. Otherwise he must deduct the amounts provided by the Table of Tax Deductions for a single person without dependents or personal savings.

If 3/4 or more of your income comes from salary or wages, you must file your 1942 Income Return by 30th September 1943. If your income is not over \$5,000, including not over \$100 from investments, you will use Form T1-Special; otherwise you will use Form T1.

3. Question: WHEN AND HOW IS YOUR TAX COLLECTED?

Answer: Your employer is required by law to make deductions from your salary or wages on account of your 1942 tax during the period September 1942 to August 1943. Each deduction must be the amount provided by the official Table of Tax Deductions for your current rate of pay, and family status and personal savings as declared on Form TD-1 (Item 2 above).

The Table is designed to collect about 90% of the tax on your salary or wages, leaving a balance of not more than 10%, in most cases, (plus tax on your other income, if any) to be paid with your Income Return to be filed in September 1943.

If your salary or wages are less than 3/4 of your income, you must pay tax on your other income by compulsory instalments. (See Part II below).

4. Question: WHAT CONSTITUTES TAXABLE INCOME?

Answer: Your income is made up of your full salary or wages before any deductions whatsoever, plus living allowances, gratuities or bonuses (including cost of living bonus) and the value of any board, living quarters or supplies, etc., given you by your employer. It also includes such receipts as interest and dividends, rents (after taxes, repairs, etc.), royalties and annuities. From your total income you deduct payments (up to \$300) into certain types of employees' superannuation or pension funds, charitable donations up to 10% of your income, and medical expenses over 5% of your income (maximum—\$400 single, \$600 married, plus \$100 for each dependent up to four), to find the amount of your taxable income.

5. Question: HOW MUCH DO YOU PAY?

Answer: (A) Normal Tax—(whichever rate is applicable is applied to the full amount of

A booklet entitled "YOUR 1942 INCOME TAX" will be available shortly at offices of Inspectors of Income Tax.

your taxable income from the first to the last dollar).

- (1) Single—
with taxable income between \$660 and \$1800—7%
with taxable income between \$1800 and \$3000—8%
with taxable income over \$3000—9%
(2) Married (or equivalent status)—
with taxable income over \$1200—7%
(3) Dependents—tax credit for each—\$28

- (B) Graduated Tax—
(1) On first \$660 of taxable income—No Tax.
30% on next \$ 500 55% on next \$ 5,000
33% on next 100 60% on next 7,000
37% on next 1000 65% on next 10,000
41% on next 1500 70% on next 20,000
45% on next 1500 75% on next 20,000
50% on next 3000 80% on next 30,000
85% on excess over \$100,000

- (2) Married (or equivalent status)—tax credit—\$150
(3) Dependents—tax credit for each—up to \$80

- (C) Surtax—4% on investment income over \$1500 without exemptions.

NOTES

- (1) In no case are you required to pay a net tax (i.e., after credit for dependents) which would reduce your taxable income below \$660 single or \$1200 married.
(2) If a wife has unearned income over \$660, then both she and her husband are taxable as single persons, but any amount a wife earns does not affect her husband's right to be taxed as a married person. A married woman is taxed as a single person under all circumstances except only when her husband's income is less than \$660.

7. EXAMPLES OF AMOUNTS PAYABLE ON 1942 EARNED INCOME (after allowing for National Defence Tax actually deducted Jan.-Aug. 1942)

1942 Income	SINGLE—NO DEPENDENTS		MARRIED—NO DEPENDENTS		MARRIED—2 DEPENDENTS	
	Tax Including Savings	Tax Only	Tax Including Savings	Tax Only	Tax Including Savings	Tax Only
\$ 750	\$ 54.50	\$ 14.75	—	—	—	—
1,000	148.67	58.67	—	—	—	—
1,500	297.20	177.20	\$ 167.20	\$ 58.60	\$ 25.66	\$ 1.16
2,000	507.46	347.46	304.13	164.13	174.80	67.40
2,500	709.13	500.13	567.46	317.46	378.13	160.73
3,000	924.40	684.40	784.40	484.40	595.00	268.86
3,500	1,181.06	901.06	1,007.73	657.73	818.40	398.40
4,000	1,407.73	1,087.73	1,231.06	831.06	1,041.73	581.73
5,000	1,894.67	1,494.67	1,711.33	1,211.33	1,522.00	922.00

PART II - As it Affects

PERSONS OTHER THAN SALARY AND WAGE EARNERS (Such as business or professional men, investors, and persons on commission)

1. PAYMENTS—You must pay your 1942 income tax by quarterly instalments beginning on the fifteenth day of October 1942. Remittance Form T-7-B Individuals, to be sent in with your payments, may be secured from

Inspectors of Income Tax some time in September.

2. RETURNS—You file your 1942 Income Return on Form T-1, on or before the thirtieth day of April 1943.

NOTE:—Items 1, 4, 5 and 6 of Part I also apply.

IF YOU ARE AN EMPLOYER paying any person on a daily, weekly, monthly or any other basis, it is your responsibility to deduct Income Tax instalments from the salaries or wages you pay, commencing with the first pay period beginning in September, and send the amounts deducted to your Inspector of Income Tax within one week from the pay-day. There are severe penalties for failure to deduct or remit. If you are in doubt as to your obligations to deduct, communicate with your Inspector of Income Tax at once.

DOMINION OF CANADA - DEPARTMENT OF NATIONAL REVENUE

INCOME TAX DIVISION

COLIN GIBSON,
Minister of National Revenue

C. FRASER ELLIOTT,
Commissioner of Income Tax

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body of people, and no enemy on earth can stop it going on its chosen course.

(Continued next week.)

SOLID FUEL CREDIT

The solid fuel credit plan announced early in the summer by the Wartime Prices and Trade Board and which was to have expired on August 31 has been extended to September 30 according to an announcement made here Saturday by officials of the New Brunswick regional office of the Board.

This credit plan was devised by the Wartime Prices and Trade Board to aid dealers and consumers. Under this arrangement the charter ed banks discounted notes of consumers recommended by their dealers as satisfactory credit risks.

The amount so advanced is not less than \$50 nor more than \$250, ordinarily repayable in equal monthly instalments but in any event not later than May 15. The interest payable by the consumer is the same as under the Home Improvement Plan, the basic rate being 6.20 per cent.

Accompanying the announcement was a statement by J. McG. Stewart, coal administrator of the Board, who said that where an application for credit purchase of solid fuel has been made by a consumer and a dealer is unable to make delivery then the delivery date may be extended to October 15. Date of final payment, however, which was fixed as May 15 remains unaltered.

The coal administrator urged those who have not already stocked coal to do so at once and where desirable to take advantage of the terms afforded under the solid fuel credit plan.

The full details of the plan may be obtained from any branch bank or fuel dealer in Canada.

NORTHAMPTON COMMUNITY CLUB

The members of the Northampton Community Club were entertained on Thursday evening Aug. 30th by Mr. and Mrs. Fred Connell at their summer camp. There were 7 members and 3 visitors present. It was decided to have a social evening in the hall on Thursday evening August 27th, also to have a dance in the near future. Convener sick committee reported sending one box and birthday gift to a member who is ill in the Saint John Hospital.

Collection, Bingo won by Mrs. Henry Connell.

After a pleasant evening hot dogs were served by the members.

7,000,000 women of Britain between 19 and 41 have already been registered and are being directed into war work. Unmarried women between 20 and 30 can be drafted into the uniformed forces.

It is now ILLEGAL to HOARD scrap steel or UNUSABLE machinery

The Steel Controller has ordered that, after September 15, 1942, no person may retain in his possession scrap iron or steel weighing a total of 500 pounds or more unless he has a permit.

(For the purposes of the new regulations, scrap metal includes machinery, structural steel, or any other article or commodity containing iron or steel, which is not serving an immediate vital purpose.)

The order also provides:

That anyone, coming into possession after September 15 of scrap iron or steel weighing 500 pounds or more, must dispose of it within 30 days.

That any person having a valid reason for not disposing of scrap metal as scrap metal or who believes that it can serve some essential purpose, must send in a report by September 15 to the U.S. Goods Administrator of the Wartime Prices and Trade Board, Lunenburg Building, Toronto. His report must reveal the exact description, quantity, and location of his scrap metal.

The provisions of the order do not apply to scrap dealers who are already subject to previous orders; nor do they affect metal fabricators and processors who are in legal possession of metal to be used in manufacturing.

A copy of the order, S.C. 16, may be obtained from the Steel Controller, Department of Munitions and Supply, Ottawa.

Infractions of the new regulations are subject to a fine of up to \$5,000, or imprisonment of up to five years, or both fine and imprisonment.

Department of Munitions and Supply
HONOURABLE C. D. HOWE, MINISTER