

THE DAILY MAIL

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THURSDAY, FEBRUARY 24, 1916

"With malice towards none, with charity for all, with firmness in the right as God gives us to see the right, let us finish the work we are in, to bind up the nation's wounds, to care for him who shall have borne the battle, and for his widow and his orphan, to do all which may achieve and cherish a just and a lasting peace among ourselves and with all nations."—Abraham Lincoln.

NEW TAXES CRITICIZED.

The Montreal Journal of Commerce, edited by Hon. W. S. Fielding, for fifteen years Finance Minister of Canada, makes the following comment on the new war tax proposition of Sir Thos. White:

"Ordinarily a Finance Minister in Canada relies chiefly on customs and excise tariffs as the readiest means of providing revenue. Sir Thomas White, it appears, has come to the conclusion that these tariffs are now working to about their full capacity as revenue producers, and that therefore new forms of taxation are necessary; and he has chosen a business tax as the most suitable form. To a certain extent this is a tax on wealth, for much of the wealth of the country is invested in business enterprises. It is upon wealth that new taxes must chiefly fall. MANY, HOWEVER, WILL FIND A FIELD FOR CRITICISM IN THE FACT THAT IT IS WEALTH IN ITS MOST ACTIVE AND PRODUCTIVE FORM THAT IS TO BE TAXED, WHILE INACTIVE WEALTH ESCAPES. Business activity, as represented by the capital employed in industry, is to be taxed, but the wealth that is in the form of mortgages and bonds remains free. In the smaller classes of business, which are exempt from the operation of the new taxes, an exception is made respecting the makers of munitions, that is to say, that class of business, whether large or small, must contribute, while in other lines the smaller concerns are exempt from the new burdens. It is to be regretted that the Minister did not carry this discrimination into the larger operations, so that those not engaged in the production of munitions might either be wholly exempt or be taxed at a lower rate than the others. That the very large profits made by those engaged in the making of war supplies should be called upon to contribute substantially was fully expected. That class of business can well stand the tax. It is not so certain that business of a more general character can do so.

"The retroactive character of the proposal is a good ground for objection, except perhaps in the case of the munition makers. These had very large profits during the past year—larger, probably, than they will have in the current year—and the retroactive provision doubtless was designed to reach them. BUT THE GENERAL APPLICATION OF THE TAX TO BUSINESS FROM THE BEGINNING OF THE WAR, AUG. 4, 1914, IS LIKELY TO BE THE CAUSE OF CONSIDERABLE TROUBLE, AFFECTING AS IT DOES PARTIES INTERESTED IN TRANSACTIONS WHICH WERE LONG AGO SETTLED AND CLOSED.

"The Minister has endeavored to define what is 'capital' for the purposes of his scheme, but the definition, as it stands, will not work out equitably. THE HOLDER OF A WATERED STOCK, WHICH HAS NOW BECOME PROFITABLE, WILL ESCAPE THE TAX, BECAUSE HIS DIVIDEND IS LESS THAN 7 PER CENT. ON THE PAR VALUE OF THE SHARES, BUT ON THE PRICE HE PAID—IF THERE WAS ORIGINALLY ANY PRICE—HIS DIVIDEND IS FIFTEEN OR TWENTY PER CENT. ON THE REAL CAPITAL INVESTED. WHILE THIS LUCKY FELLOW ESCAPES, THE HOLDER OF SHARES OF A MORE SUBSTANTIAL CHARACTER, PURCHASED AT A HIGH PREMIUM, IS TAXED, BECAUSE HIS DIVIDEND ON THE PAR VALUE IS EIGHT OR TEN PER CENT. ON HIS INVESTMENT. THIS IS ONE OF THE MOST VULNERABLE PARTS OF THE MINISTER'S PLAN.

"These and other features of the scheme will no doubt be fully considered, while the resolutions are passing their several stages, and there may be amendments which will meet some of the objections that are raised. There will necessarily be criticisms of the details of the measure. But the need of the increased taxation will be frankly recognized, and there will be a general disposition to accept the additional burden cheerfully as an unavoidable consequence of a war in

which Canada must play its part bravely."

It must be quite apparent to the average man now that the reason for the postponement of the meeting of the Legislature was not altogether due to Premier Clark's indisposition. The fact of the matter is that the Fleming wing of the party were dissatisfied with the result of Commissioner Chandler's enquiry and threatened to revolt if something more was not done. It was not the three back-benchers whom the Commissioner caught with the goods that they were gunning for. They were out for larger game. What a happy family!

It seems that the government of scandals has decided to appoint another Royal Commission. The patriotic politicians who had Commissioner Chandler appointed a year ago with the object of "landing Morrissey and Blair," must now come out and fight in the open.

ON THE SIDE.

Flour is so respectable—welcome in every home.

We hate to breathe a word of scandal, but flour has been noticed taking a drop or two this week.

But then flour is so moderate about it—never takes a drop too much—never noticed staggering.

When wheat goes up flour finds it out by direct private wire. When wheat goes down, flour gets the news by slow freight.

Perhaps it is no more than right that a bad official and a worse government should sink or swim together.

The purchase of a gun by the deputy provincial treasurer was clearly in the public interest. Grafters beware!

"Pay or fight!" Was that the proposition at the recent government meeting in St. John. Does the treasury need an extra strong guard?

Somebody has invented a glorious new filling for teeth. If it can beat a segment of mince pie, such as mother used to make, the inventor needs a medal.

From a casual survey of the world's debt now in the making, one more or less rejoices because one is not going to be posterity. Don't one?

A member of the 36th Battery has been promoted from Corporal to Bombardier. The promotion was made by a newspaper man.

More than half the Smith College girls have bank accounts and pay their bills by checks. Do they always remember to fill in the stub?

SEVERE FIGHTING ON THE WESTERN FRONT

Paris, Feb. 23.—The battle of Verdun continues with growing intensity. It extends over a front of forty kilo metres (25 miles), and seven German army corps, 280,000 men, are engaged. This announcement was made officially by the War Office tonight.

These attacking troops belong to seven German army corps, under Crown Prince Frederick William, and are engaged in a desperate effort to drive back the French defending forces—probably with the capture of the great fortress of Verdun in view. There had been very heavy fighting for a considerable period in this district of the French war zone, but within the past few days the attacks of the Germans have taken on additional strength. The battle line has been extended and now reaches from Malincourt, on the west, to Etain, on the east, with Verdun in the centre, only a few miles southward.

The Germans claim to have made important advances, and to some extent these are admitted by the French War Office, which describes the battle as one of increasing intensity. The German preparations were extensive, and the bombardment of the French positions with thousands of shells was uninterrupted. As the French had foreseen this battle, all their available guns were called into action and responded in kind to the heavy shelling of the Germans.

While at some points the French were unable to resist the onslaught of the attacking forces along much of the front, the attacks were well sustained and very heavy losses were inflicted on the Germans.

Mr. H. W. Woods, M.P.P., of Welsford, is at the Barker House.
Hon. J. A. Murray, M.P.P., is at the Barker House.



British Isles In Grip Of Big Storm

(Canadian Press.)

London, Feb. 24.—The British Isles today are in the grip of the severest snow storm of years. Reports from the continent show that severe weather prevails throughout Europe. The snowfall in England began yesterday and this morning the snow varied from one to several inches in depth. Scotland has suffered more than England or Wales. Telephone wires have been broken down generally.

Along the coasts, shipping is in difficulty, owing to blinding sleet, accompanied by a strong gale. Several vessels sent out distress signals, but lifeboats were unable to locate them in the thick weather.

Death Of Sister Of Dr. Oronyatekha

(Canadian Press.)

Brantford, Ont., Feb. 24.—One of the oldest and most famous of the six nation Indian women, Elizabeth Martin, wife of William K. Loft, is dead here, in her eightieth year. The deceased was an aunt of Pauline Johnson, Indian poetess and sister of Dr. Oronyatekha, who was instrumental in the founding of the Independent Order of Foresters. She was a daughter of Chief Martin and her husband is a grandson of Capt. Joseph Brant, Iroquois chief, after whom Brant county was named. In pioneer days the deceased was prominent as a vocalist.

To Name Mountain After Edith Cavill

(Canadian Press.)

Ottawa, Ont., Feb. 24.—Canada had officially decided to honor the martyred Edith Cavell by perpetuating her name on one of the most rugged and picturesque of the western range of peaks. The government has designated a mountain in the Rockies, one that fringe in Alberta, after the heroine.

Mount Cavell is a snow-clad, outstanding peak more than eleven thousand feet high, situated fifteen miles south of Jasper, at the junction of the Whirlpool Athabasca Rivers. A number of Mount Cavells have been mentioned in the newspapers for months past. The mountain will be known as Mount Cavell, not Mount Edith Cavell.

Billard Player Made World's Record

(Canadian Press.)

Chicago, Ill., Feb. 24.—Mark Catton of Chicago, made what is today said to be a world's record at straight rail billiards at a local billiard hall, in three night's play. Catton ran 2,634 before making a shot, leading the former record of 2,378, made by Harvey MacKenna in Boston, in 1887. The new mark was made on a five by ten table.

Catton began the run last Friday night when he made one thousand. On Sunday he ran a thousand and last night counted 624 before missing.

TRAIN ON QUEBEC CENTRAL DERAILED

(Canadian Press.)

Quebec, Que., Feb. 24.—The Quebec Central train, due in Levis, across the Quebec River from Quebec and coming in from Sherbrooke, derailed last night somewhere in Beauce and so far as is known, three passengers were injured and taken to hospitals in Levis.

Quebec, Que., Feb. 24.—One man is dead, three others are badly scalded following the derailment yesterday of a Quebec Central freight train near St. George's, Beauce. The dead man is D. Ross, the engineer on the train, of Sherbrooke, who was taken to the Hotel Dieu hospital in Sherbrooke last night, where he died early this morning.

Local officials of the Quebec Central state that the accident was due to the wheels of the locomotive breaking.

Rev. R. J. Campbell Is Now An Anglican

Birmingham, Eng., Feb. 24.—The Rev. Reginald J. Campbell, formerly pastor of the City Temple of London was ordained a minister of the Anglican church here today. Mr. Campbell is to be attached to the Birmingham Cathedral, having returned to the Church of England after an interval of twenty years in the non-conformist ministry.

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Attention!

DOLLAR DAYS at Miss Schleyer's Green House Thursday, Friday and Saturday, 24th, 25th and 26th. Now is the time to get a Palm, Fern or some other nice pot plant for your home or cut flowers for your friend. Miss Schleyer will give every one an opportunity to "et a bargain in flowers, as she is going to hold a Dollar Day Wednesday, Feb. 23, commencing at ten a.m. Don't fail to come.

Ada M. Schleyer

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