

Due to an absence of income tax, or only a nominal rate of taxation, a corporation or trust carrying on business in these countries enjoys an enviable advantage.

To qualify, the income earned by an offshore company must be primarily from a foreign country itself. And due to the high degree of competition in international trade, many Canadian companies feel the facts of business life require incorporation of tax-haven corporations.

How great is this trend? The magazine writer estimates that perhaps as many as 100 Canadian-owned companies are being incorporated annually in these countries to avoid paying Canadian taxes. He adds that the Canadian government could legitimately stop this trend if it wanted to. How? "By recognizing that income tax rates are presently too high," of course.

Now why hasn't Finance Minister Gordon thought of that?

Lowering The Boom

We note that in the House of Commons this week, Speaker MacNaughton has cracked down on long-winded oral questions, reducing the daily oral question period to under 20 minutes. This is a move which the public generally will welcome.

Parliament, of course, is a talk-show, debate and discussion is one of its main functions. Questioning of responsible ministers is part of this process; but in recent years there is no doubt that this privilege has been abused. Instead of questions being designed to bring out specific information, too often they are framed in such a manner as to enable the questioner to make a speech and drive home a political point. The result is waste of time and endless repetition.

To meet this problem, Parliament appointed a committee on procedure and an organization which recently presented a preliminary report suggesting tightening up of the question period and giving the Speaker more power to deal with the legitimacy of questions. To balance this, extra sittings were suggested to afford opportunity for special debates on matters of urgency.

It is to be hoped that this reform, now introduced by Speaker MacNaughton, will get the support and cooperation of all parties. This is particularly important in a Parliament of minorities, where there is always danger of the actual work of the house—the study of projected legislation and the scrutiny of expenditures—getting bogged down in charges and countercharges.

Making Travel Easier

An item of interest to tourists is the report that Canadians may soon be able to obtain "international drivers' permits" entitling holders to drive in nearly every country. When the Federal Government becomes a signatory to the Geneva Road and Motor Convention, Canadians touring abroad will be accorded the privileges enjoyed by motorists of other member nations, and a vexatious situation will have been overcome.

Canada did not become a signatory to the Geneva pact of 1949 for the reason that Ottawa did not feel that it should usurp a function which in this country is considered a matter of provincial jurisdiction. In the intervening years the Dominion Automobile Association has sought to obtain the consent of the provincial governments to the central government signing the agreement. Ottawa has been negotiating with the provincial authorities, and a unanimous agreement has almost been reached.

Another problem of concern to tourists in Canada has been largely solved by a recent agreement. All ten provinces have undertaken to accept a standard card to show proof of liability insurance. Ontario has gone further by exempting visitors from the need to show such proof. Resident motorists of that province are protected in case of an accident caused by a non-resident, under their motor vehicle accident claims fund. Ontario Transport Minister Hasket has expressed the hope that other provinces will adopt similar legislation, as a move to promote a substantial increase in tourism.

It wasn't pay to kill the goose that lays the golden egg. It seems that Canada is faced with this problem in its current high income tax rate. The point has been made many times by such organizations as the Canadian Chamber of Commerce. But concrete examples are more convincing than argument, and we have found in a recent issue of the business magazine Executive an enlightening account of what some companies are actually doing to escape the clutches of our revenue men.

How It Works Out

There are still a number of countries in the world, notes this article, where there is no tax on income or capital gains. These countries—the Bahamas, Bermuda, Panama, Venezuela, Netherlands Antilles, Switzerland, Liechtenstein and Luxemburg—are known in financial circles as tax-haven countries.



THE ATOM AGE COCKTAIL

MARRED BY WAR SCARS

The healing influence of peace has come slowly to the war-torn islands of Micronesia in the Pacific. The debris of war still litter the beaches of many of these islands whose names call for memories of unlimited sacrifice and heroism.

Coral encrusted tanks still aim their gun barrels at once-hoisted shores they never reconquered. Ravaged fields of ships rest slowly in the lakewarm, crystal waters of a coral lagoon. Unexploded shells and bombs lie scattered in the undergrowth of jungle islands.

War broke Japan's hold on this huge area which more than 200 islands and atolls are strewn over a 10 million square miles of the western Pacific. War's aftermath and a United Nations agreement gave the United States trusteeship over the 600,000 inhabitants.

The Pacific Islands Trust Territories include the Caroline, Marshall, and Mariana Islands, but not Guam, says the National Geographic Society. They are administered from Saipan by a High Commissioner responsible to the United States Interior Department.

IN PUBLIC FORUM

CIVIC TAXES Sir—It may be possible to reform the people some of the time, but it is well-nigh impossible to fool all the people all the time. The citizens of Charlottetown are not being fooled by the recent high valuations placed on their homes. A large percentage of which are hoarse with age.

The raising of the taxation rate by the City Council may seem to be a generous gesture. However, in a great many cases, the people's taxes have been raised from two to three times the amount they paid last year. This is a very low income area and the people who are assessed are the firm of assessors hall from.

Assessors the city fathers will agree to publish for the information of the public, both the old and the new property assessments of all our citizens. Only in this way will the public know where it is being unjustly assessed or not.

Again, how do your city council members get a specimen of their taxes with our taxes without even consulting the wishes of the taxpayers? Are the representatives of the citizens going berserk? Is part of the increase in taxes to be used in constructing a new school costing twenty thousand dollars, as reported in The Patriot on April 21st of this year? True, then I say "Citizens awake" before it is too late.

Let us get together and do something positive to curb this needless expenditure of the citizens' taxes as well as to levy taxes fairly. Sir, Etc., OVERBURDENED TAXPAYER

GEORGETOWN CEREMONY Sir—It was with a feeling of happiness that we witnessed the 50th anniversary of the city of Georgetown on Saturday, April 18th. This ceremony begins a new era for our lovely old town, and the people of Georgetown are deeply indebted to those who are making it a more thriving project possible.

As we looked around at the Government offices which could not help but wonder just how they should have taken all the credit. Here was Premier Shaw, in all

How Heroina Develops

By Dr. Theodore R. Van Dellen It has been estimated that one out of every 100 boys comes into the world with an inherent weakness of the tissues in the groin. This weakness is inherited and there is no way to tell ahead of time when heroinia will occur. Some develop it shortly after the majority appear after the child grows up.

All it is needed is sufficient strain to tear the weakened tissues, such as occurs when lifting or straining. In the early stages, sharp pain may be noted when heroinia develops and moderate distress persists for a short time after a protruding mass appears in the groin. Pain disappears gradually or is replaced by mild discomfort.

Others reach adulthood without knowing heroinia is present. There is no pain or visible bulge and the condition is found only on a routine examination. The swelling in the groin represents protrusion of the intestine through an abnormal opening or hernia. This opening is usually small and most noticeable when standing or after straining or coughing. Pressure when lying down and the mass disappears like a deflated balloon.

What disadvantages are associated with heroinia? This defect prevents full physical efficiency. Moreover, a loop of bowel may get stuck in the small opening of the hernia. The part becomes strangulated and gangrene of the intestine ensues. This is fatal unless the hernia is freed through immediate operation.

Surgery offers the only hope for permanent relief of hernia. The operation is not always successful, especially if the tissues have become overstretching. The individual strains before the incision heals. A different technique is needed in such cases. The area is reinforced with strips of fibrous tissue or a piece of metal mesh made from stainless steel material.

OLY AND DRY SKIN L. C. writes: Why is my skin oily in summer and dry in winter? REPLY The heat of summer turns on the oil producing glands full force. The opposite takes place in winter, more so when the air is dry. Homes, apartments, and offices during the winter months.

BRONCHITIS AND ASTHMA A. S. writes: Two months ago, in stepping off the curb, I broke my right arm. What is the cause of such a mishap? REPLY Blood vessels are as susceptible to injury as are other soft tissues. A sudden break, black flags blue marks appear.

TODAY'S HEALTH NEWS—NOTE: The correspondence to Dr. Van Dellen should be addressed to Dr. Theodore R. Van Dellen, 1111 N. Dearborn St., Chicago, Illinois.

Discordant Anthem

"O Canada" will be adopted as the nation's national anthem in a few months, says a member of the House of Commons. The majority of Canadians want a new anthem "of their own," not the old "O Canada," which means the same thing in both languages. Probably it should signify something about brotherhood and common loyalty of the two founding peoples, not the old "O Canada" which belongs to neither by descent.

"O Canada" does not fit the bill for a national anthem. It merely to satisfy popular clamor, Ottawa residents are planning to hold a contest for the best anthem, with a 1967 deadline for entries. There could be of course not the objection of one of the authors on the ground of the author's ethnic origin. But what is the use of "national anthems" that means one thing in Quebec and something quite different in the rest of the country?

It would make very little sense if the British sang an anthem in which the Scots sang the words of the Battle of Bannockburn and the French sang the words of the Canadian or of the U.S. anthem had.

Young Gardeners

One of the most publicized programs undertaken by the Regina Horticultural Society is the encouragement of young people to get into gardening. The program is being carried out by Mrs. Kay Achterman, 276 Atkinson street, which will be given prizes, will be given prizes, will be given prizes.

When the young plants are in a high they should be thinned out with an inch between each plant. Two weeks later thinning should be carried out again. Gardens should be watered twice a week. The soil should be dryness of the growing season. Soil should be kept loose between plants through constant use of the hoe.

Young gardeners will have to learn to plant from seeds and insects by application of chemical dust. The spraying program is a matter in which the whole community can take pride. It is never too late to start children developing an interest in things biological and horticultural. The garden society usually takes place in August and prizes go to the 12 best carter.

Parents may prepare and dig the soil, but the children must do all the rest of the work. The Horticultural Society advises young gardeners to plan their garden on paper first. The size of the garden should be between 60 and 110 square feet. Young gardeners are advised in planning area to make a low trench with the soil shaded on one side, scatter the seeds and then cover them with soil.

If the garden is watered with a fine spray and the soil is not allowed to dry out the seeds should come up within a week.

MAY MEDIANE DISPUTE ANKARA, Turkey (AP)—The government of Turkey says it has been approached to act as mediator in a dispute between India, Pakistan, and the United States. The U.S. has been approached to act as mediator in a dispute between India, Pakistan, and the United States. The U.S. has been approached to act as mediator in a dispute between India, Pakistan, and the United States.

A Show of Good Will

By Joseph MacNevin Canadian Press Staff Writer

The new Russian move to bring the Russians and the Anglo-Americans is in itself nothing more than a friendly gesture—but it could amount to a good deal more.

There was nothing sacrilegious about the announcements by the Soviet Union last week that Khrushchev was "cutting overboard" production of fissionable materials that were being used for military purposes.

To realize how far away this is from actual disarmament it is only necessary to recall Johnson's statement in January that the United States and the Soviet Union now have enough nuclear weapons stockpiled "equal to tons of TNT for every man, woman and child on the face of the earth."

The new decision, of course, does not scuttle any show of good will. It is as if children on being in a field of snow threw some surplus snow over the fence, keeping intact their stockpiles of snowballs.

GODWILL SHOWN One who is not taking anything away the snowballs will be disarmament. And the other kind of snowballs will be disarmament. And the other kind of snowballs will be disarmament.

Any way, most people feel a distinct improvement in the confidence of the world. Winston Churchill warned a word-weary world that jaw-jaw is better than war-war.

There still is plenty of jaw-jaw to be had. For hesitant steps are being taken.

Behind The Scenes

Globe and Mail, Toronto

Since his retirement from political life, Mr. Donald Fleming, former Conservative Finance Minister and Justice Minister, has maintained a close interest in public life. This is not a weak-proof, however, Mr. Fleming allows an occasional ranting flourish to escape. He conceded a few weeks ago that he had been led down by people he trusted implicitly, and more recently he said that he had been misled by a minister he often felt he was playing the role of the goat.

Mr. Fleming also has an urge to write a behind-the-scenes political autobiography but to do this he would have to go in to it and did not want to hurt anybody. He should be encouraged in this project. Some of the most intriguing periods of Canadian political history cry out for a kind of explanation that can come only from someone who was intimately involved.

If the mistakes of the past are to be avoided, the government improved, politicians must learn from the lessons of the past. Their chances of doing so will be greatly improved if the gaps in that history can be filled. Their chances of doing so will be greatly improved if the gaps in that history can be filled.

Mr. Fleming held to be a wise player of the game. The political platform is still available to him and many Canadians would be pleased to see him attempt it. It again to speak frankly on topics which hitherto have been submerged in his self-imposed wall of silence.

The Gadabout Masterpieces

Baltimore Evening Sun

The velocity of the circulation of masterpieces of art is increasing. The "Mona Lisa" crossed and recrossed the Atlantic so that hundreds of Americans had been able to contemplate Leonardo's handiwork at the Metropolitan Museum and the National Gallery. "Venus de Milo" was transported to Tokyo. There has been talk of Spain's shipping the square feet of magnificence which is El Greco's "Burial of the Count of Orgaz" to the Prado and of Santo Tomé in Toledo to the New York World's Fair. Michelangelo's "David" has been prepared for shipment to Flushing Meadows.

London Economist remarks that "we may be in for still more impressive displays of cultural diplomacy. The day is not far off when the stones of Chartres will be moved with a 2-gig salute from the Argentine way as they sail into Buenos Aires, or Sabre jets will dip their wings in salute to the section of the Grand Canyon transported to the Lüneburg heath."

We may indeed be approaching a period of tourism in reverse. The great sights will do the traveling and everyone can walk quietly at home for vistas of the Eiffel Tower, the Louvre, the triumphs of safe packaging are one of the useful glories of the age. Modern man may not be able to match the paintings and the sculptures of the past but at least he can move them about as never before.

Home decorating is easy with pre-pasted Sunworthy wallpaper. Just wet, apply and sponge smooth. You'll get the hang of it, fast! Moore & McLeod Ltd. CHARLOTTETOWN