

the case of unmarried persons and widows and widowers without children, and in excess of \$3,000 in the case of other persons. There is further a supertax, progressing from 2 p.c. on the amount by which an income exceeds \$6,000, but does not exceed \$10,000, up to 25 p.c. on the amount by which an income exceeds \$100,000. In the case of companies the tax is 4 p.c. on incomes in excess of \$3,000. Certain exemptions and deductions are provided for. A return of income is to be made by every person liable to pay the tax, without notice or demand, before February 28 in each year. (See chapter 25 of 1918.)

Military Service.—The Military Service Act, 1917 (chapter 19), makes every British subject between the ages of twenty and forty-five, who is, or has been since August 4, 1914, resident in Canada, liable to be called out on active service, excepting members of the Naval and Military forces, men who have served in any theatre of war and have been honourably discharged and clergy. Men who are liable to be called out are divided into six classes: (1) those between 20 and 34 who are unmarried or widowers with no child; (2) those of the same age who are married or widowers with a child; (3) those between 35 and 40 who are unmarried or widowers with no child; (4) those of the same age who are married or widowers with a child; (5) those between 40 and 45 who are unmarried or widowers with no child; (6) those of the same age who are married or widowers with a child. A man married after July 6, 1917, is to be deemed unmarried for the purpose of this classification. A man who is liable to be called out may be exempted on the following grounds: that it is expedient that he should be engaged in his usual work or other non-military work or continue to be educated or trained; hardship arising from exceptional business obligations or domestic position; ill-health or infirmity; conscientious objection on religious grounds. Claims of exemption are to be heard by local tribunals, from which appeals may be made to provincial appeal tribunals and from these to a central appeal judge. Provisions are made in the Act for the appointment of these tribunals. Men are to be called out, by classes, by proclamation of the Governor-in-Council, and men so called out are to be deemed to be on leave of absence without pay until placed on active service. The Act authorizes the calling out of only 100,000 men. Penalties are imposed for contravention of the Act and for incitement to contravention of or resistance to the Act.

War Time Elections and Franchise.—The Military Voters' Act, 1917 (chapter 34), is an Act to amend the Dominion Elections Act, and gives the right to vote during the war and until demobilization at the end of the war to every person, male or female, who, being a British subject, whether or not ordinarily resident in Canada and whether or not an Indian, has gone on active service in the Canadian naval or military forces, or has, while within Canada, joined the British Royal Flying Corps, the Royal Naval Aviation Service, or the Auxiliary Motor Boat Patrol Service. The Act makes regulations as to the manner of taking and counting the votes. The War Time Elections Act (chapter 39) replaces certain parts of the Dominion