

Totally disabled men unemployable in industry, have been made the special care of the Disabled Servicemen's Civil Re-establishment League, which, with Government assistance, has undertaken their training and employment at standard rates of pay. The opening of special vocational training centres for disabled ex-servicemen under the Disabled Servicemen's Civil Re-establishment League will provide disabled men with training and long-term employment.

Provision has been made for the training of returned servicemen in the building, engineering, and manufacturing industries, and several hundred men have already been so trained and are in skilled employment throughout the Dominion.

Special provisions have been made to enable ex-servicemen and women to resume interrupted studies or to embark on fresh ones. The facilities provided include free places in technical, secondary, and combined schools; free correspondence tuition, University Bursaries with and without living-allowances; and free books, instruments, and materials.

Financial assistance to purchase tools of trade, furniture, dwellings, farms, and businesses has also been given, and plans are in hand for the agricultural training of ex-servicemen and their ultimate settlement on farm properties.

Every measure necessary to ensure the complete rehabilitation of ex-servicemen and women will be fostered and carried out by the Government, the objective being, as far as possible, to place those who have been in the armed forces in at least as good a position as they would have been had they continued in normal employment.

**Reciprocal aid :
Lend-lease.**

There has been much discussion on the subject of the principles of the Lend-Lease Act of the Congress of the United States. Its origin was in the desire of President Roosevelt, the Government, and people of the United States to give the maximum assistance to the United Kingdom and other United Nations. During the first two years of its operation the goods and services supplied exceeded £3,000,000,000, New Zealand currency. Goods to this value have been supplied to Russia, United Kingdom, China, Australia, New Zealand, Turkey, and other countries.

Although there is provision for unused equipment to be returned, there is no provision in the Act for payment to be made for the goods.

The first purpose of the Act and its amendments is to enable each country to make the maximum use of its resources for the war effort, irrespective of the particular country using the supplies, ammunition, or equipment, or the place in which they are used.

In like manner—and in the same spirit—we in turn are making available to the United States Forces the maximum facilities that we can bring into being from our resources.

It is a great conception and should go a long way to achieve the second objective of the Act—the provision of goods and services for use in the war effort without the cruel shadow of debt which has blighted the trade and relations of the world after wars of past decades.

War finance.

The effect of taxation, borrowing, or creation of credit has been fully examined by the Government. It is realized that the war can only be continued by the use of prior or current production and services. These goods and services are required for the prosecution of the war effort, the maintenance of civilians, the conservation of production facilities, and the continuity of civil life when the war is over. Whichever road will most quickly and safely reach these goals should be followed.

An examination of the estimated cost of the war will show the futility of attempting to take the amount required by taxation, but inside the objective (the maximum production of goods and services) taxation should be used to the extent that it will give the best results. The goal set by the Government has been to pay one-half at least of the cost of the war from taxation. Owing to abnormal capital expenditure during the year just past this goal has not been reached, although the proportions would have been closer had all income-taxes been collected.

The short collection has in many cases been due to the large proportion of experienced assessment and inspection officers who have been, and in some cases still are, engaged with the armed Services. An adjustment of staff is being made and it is expected that reasonably large sums will be recovered, but it would ease the work and perhaps save the penalties if all who have doubts as to their liability would examine their incomes to ensure that the full amount of their income has been correctly returned to the Commissioner of Taxes.