

When your grocer recommends Red Rose Tea you will know he wants you to have the best because he makes less profit on Red Rose than on other tea. He knows it is the best quality.

Taxation in Canada
Third Article.

The more exhaustively any study is made of the whole question of taxation in Canada, the stronger does the view prevail that under existing circumstances two main reforms are imperative. In the first place, radical changes should be effected in the methods now employed in the imposition and collection of the Income Tax in order that a simple, inexpensive and practical system be substituted for the present elaborate, expensive and highly confusing one.

Secondly, and even more important in its effects on business and as a means of raising the large revenues now required without imposing too great a burden on anyone, and to bring about that equality of treatment which is essential in order to remove existing feelings of bitterness against all taxation because of so many evidences of injustice, one uniform tax should be imposed and present levies on business removed.

Is there one simple, uniform method that can be applied which will operate with absolute fairness all round and at the same time be capable of producing a large revenue, easily collectible and at a minimum of expense both to the Government and the taxpayer?

We believe there is, and that it is to be found in a fixed uniform tax on the turnover in all lines of business. The introduction of such a tax is growing in favor in the United States, and, to the extent that it has been applied in Canada, it is operating satisfactorily and with a minimum of expense and friction.

The plan proposed is extremely simple. It is that everybody engaged in business, large or small, manufacturing, wholesale, retail, lawyers, doctors, and professional men generally, transportation and financial corporations—in a word, everybody who renders service to the public and receives pay for the same shall pay a small tax on the gross turnover of the business in which they are engaged.

At the end of each month everyone who had made sales of any kind whatever would figure up the total amount of such sales, make out a cheque for 1 per cent. of the amount, and forward it to the Government. All that would be necessary would be for the Government department to compile a complete list of all persons engaged in business in Canada, and check up that list monthly, or quarterly, to see that proper remittances of the tax were being made. If there is one thing that a man in business cannot well hide it is the volume of his turnover. Profits may be hidden, expenses may be inflated, camouflage may be indulged in in many ways, but the gross turnover of a business stands out clear and distinct. At the end of the calendar year, the Government might require that an annual statement of turnover—that is of gross sales—be submitted.

One per cent. on the turnover of all business in Canada would unquestionably produce an enormous revenue, possibly more than would be required. One-half of one per cent. might be sufficient. But whatever the amount of the tax it would be levied fairly and equitably on everybody, and there would be no necessity for the elaborate system now prevailing, nor for imposing on business the obligation and expense inseparable from the complicated system of returns and reports now demanded by the Finance Department.

Such a tax would be the essence of simplicity; it could not fail to be understood and easily grasped; it would apply to one and all alike, whereas present systems are distressingly complicated and manifestly unfair in their application.

The collection of the tax would be automatic and undisturbing, offering a sharp contrast to the present disturbing and highly expensive system.

The distribution of the burden of taxation would be just, falling like the rain. Those who consume the most and spend most would pay the most taxes, because, in the final analysis, all taxes are paid by the ultimate consumer and purchaser.

The revenue derived by the Government would not be dependent upon fluctuating periods of prosperity and depression in business, as it is when based on profits. The purchases of the people will, of course, vary somewhat, but the variation is not so great as to seriously affect the gross sales upon which the tax would be levied.

Any tax will increase prices to some extent, but a small tax on gross turnover will operate to enhance prices to a lesser degree than do existing forms of taxation now imposed on the business of the country.

Present extravagant methods in business would no longer be encouraged by the desire to spend what would otherwise become profits subject to taxation. Old-fashioned business economy and enterprise would again come to the front and thrive. The old incentive to enterprise and expansion would return.

And because the tax load would be spread equally over the whole population, it would be accepted without murmur and that resentment and bitterness of feeling which now is so prevalent because of a sense of injustice that while now one man pays, another escapes scot free; because while the honest and patriotic man pays the last cent due from him, the dishonest man gets off lightly through his dishonesty.

A Curious Rent.

The oddest of all the queer rents on the King of England's rent-book is the one which requires the tenants of certain lands near Dover to hold the king's head when he is seasick. As King George is a sailor king, and has traveled farther, by thousands of miles, than any other monarch on record, it is not likely that he will call on anybody to pay this curious rent.

To Curb Mosquitoes.

Many odd and bizarre uses for the airplane have been suggested and tried out, but the extermination of mosquitoes by their uses is perhaps the oddest proposition yet proposed. This idea is being planned by the provincial government. An aerial survey of the Fraser River delta as the first step in a scheme to curb the annual swarms of mosquitoes has been ordered.

POSTUM CEREAL IS IN FAVOR

with thousands who can not drink tea or coffee.

They are champions of POSTUM because it helped them out of trouble—back to comfort.

POSTUM is a cereal beverage of attractive flavor, free from any harmful element.

Economical—Satisfying
"There's a Reason for Postum"

Agricultural Exports

Professor Arkell Urges Farmers to Regain Lost Ground.

Professor H. S. Arkell, Dominion Livestock commissioner, addressing the agricultural section of the chamber of commerce at Hamilton, urged upon the farmers the necessity of defeating their competitors in the export market and deplored the fact that Canada had lost seriously in its export trade since the war. Other countries were now supplying the agricultural products which Canada should be supplying, Commissioner Arkell said. "Canada's prosperity depends upon its ability to increase its export trade in agricultural products," he said.

Make Artificial Rubber.

Using ordinary coal tar as a basis, a factory in Europe is turning out about 200 tons of artificial rubber daily.

Corns Between the Toes Painlessly Removed

A real, sure, dependable remedy that has been lifting out corns for the past fifty years will surely lift yours out. Putnam's Corn Extractor is the old reliable corn remedy—it stands the test of time and never fails, 25c everywhere.

In Persia, a man who laughs is considered effeminate, but free license is given to female merriment.

Minard's Liniment for sale everywhere.

A looking glass seldom shows a woman as she would like to see herself.

RHEUMATIC PAINS HAVE DISAPPEARED

As a Result of Treating the Trouble Through the Blood.

The chief symptom of rheumatism is pain. The most successful treatment is the one that most quickly relieves and banishes the pain. Many rheumatic people suffer pains that could be avoided by building up the blood; when rheumatism is associated with thin blood it cannot be corrected until the blood is built up.

Mr. Ed. Hall, Main-a-Dieu, N.S., suffered from rheumatism for years, but was more fortunate than many victims of the disease for he found a remedy that so built up his entire system that he is now free from rheumatism. Mr. Hall says: "I was taken down with rheumatism, and at times was under the treatment of several of the best doctors in Cape Breton, but they held out no hope for my recovery from the trouble. I was confined to bed for three years and a helpless cripple from the trouble. I could not move, and had to be turned in sheets. My legs and fingers were drawn out of shape, and sores developed on my body as the result of my long confinement to bed. I was in this serious condition when a friend advised the use of Dr. Williams' Pink Pills and I began taking them. The first benefit I felt from the pills was an improved appetite, and then I began to feel stronger, and was finally able to get out of bed and go about on crutches. I continued taking the pills for months, slowly but surely getting new strength, and finally I was able to lay the crutches aside. I will always be lame, as the result of my long stay in bed my left leg has shortened somewhat, but otherwise I am feeling fine and able to do my work as Fishery Overseer. I may add that when the rheumatism came on I weighed 140 pounds, and when I began going about on crutches I only weighed 67 pounds, and now I am at normal weight. There are many here who know and can vouch for the truth of these statements."

You can get these pills through any dealer in medicine, or by mail, post paid, at 50 cents a box or six boxes for \$2.50 from The Dr. Williams Medicine Co., Brockville, Ont.

The Spare Tire

Should Always Be Covered With a Case for Protection Against the Weather.

The car owner who carries a spare tire—and a great many of them do—unprotected on the car is laying up trouble for himself. Even if no more serious accident happens, dust collects on the inside of the spare casing and is turned to mud by the first shower. Then when the casing is called into service the inner tube will be rubbed against the hard deposit of mud, with chafing and a speedy blow as the result. Cases for the spare tire cost little, and they should always be used to protect and preserve the spare tire for its day of service.

Limitations.

As a general thing, when it comes up that a woman has to ask a man to guess her age she expects him to be at least a gentleman.—Dallas News.

A woman always tells you it is foolish to worry—but she worries just the same.

The largest lake in Japan—Lake Biwa—is only 36 miles long.

OUCH! ANOTHER RHEUMATIC TWINGE

Get busy and relieve those pains with that handy bottle of Sloan's Liniment

WHAT Sloan's does, it does thoroughly—penetrates without rubbing to the afflicted part and promptly relieves most kinds of external pains and aches. You'll find it clean and non-skin-staining. Keep it handy for sciatica, lumbago, neuralgia, over-exerted muscles, stiff joints, back-ache, pains, bruises, strains, sprains, bad weather after-effects.

For 39 years Sloan's Liniment has helped thousands the world over. You aren't likely to be an exception. It certainly does produce results. All druggists—35c, 70c, \$1.40. (Made in Canada)



C. P. R. Announce Summer Service to Alaska

Weekly Trips on Same Schedule as Last Summer.

The service to Alaska for the coming summer which has been announced by the C.P.R., will be a weekly one on the same schedule as last summer, steamers leaving Victoria 11.00 p.m. every Friday and Vancouver 9.00 p.m. every Saturday, arriving Skagway, Wednesday morning. Returning steamers will leave Skagway 7.00 p.m. "Alaska Time," Thursday, reaching Vancouver 8.00 a.m. Mondays. This service will be performed by the "Princess Royal" and "Princess Alice" commencing with the "Princess Royal" from Victoria, Friday, June 10th, followed by the "Princess Alice" on June 17th, and will be maintained up to and including the last sailing from Victoria, Friday, September 2nd. The minimum fare will be \$40.00 one way from Seattle, Victoria or Vancouver to Skagway or \$80.00 for the round trip. These fares include berth and meals en route, but not while the steamer is in port at Skagway.

There will also be summer excursion fares from Skagway to inland points via the White Pass and Yukon Railway.

It is expected travel will be heavy to Alaska, and anyone desiring to make the trip should make reservations early.

Long Standing Asthma. Many have suffered so long from asthma and have tried so many so-called remedies they think that there is no real help for them. They should read the letters received by the manufacturers of Dr. J. D. Kellogg's Asthma Remedy from cases once as desperate as their own. Even in long-neglected cases this preparation brings prompt help.

Saskatchewan Leads.

From registered and accurate statistics, Saskatchewan leads with motor cars per thousand people, averaging 75. Alberta follows with 58, Manitoba with 55, Ontario with 49, while British Columbia drops to 27, New Brunswick to 22, and Nova Scotia, Quebec and Prince Edward Island have 19, 15 and 12 motor cars respectively, per thousand people.

Peevish, pale, restless and sickly children owe their conditions to worms. Mother Graves' Worm Exterminator will relieve them and restore health.

First Automatic Machine.

Few persons are aware of the fact that the automatic machine was first used more than 2,000 years ago. Its inventor was Has, of Alexandria, who flourished from 117 to 81 B.C. It was actually a slot machine, which in return for a coin of five drachms offered a cup of wine, and was worked on similar lines to the modern slot machine.

Minard's Liniment For Dandruff.

A Coat-pocket Tent. A tent, which may be folded up and put into a good-sized pocket, the fabric being exceedingly thin, though tough and waterproof, has been invented by an Englishman. The tent pole is hinged in the middle, and when folded may be used as a walking stick. This remarkable tent when set up is four feet high—just big enough for one person to sit in comfortably, although two may occupy it at a pinch.

The eyes of the birds that fly by night are usually nearly double the size of those that go abroad by day.

When a wife puts on too many airs the atmosphere of the home isn't what it should be.

Tokyo is said to have more book shops than any other city.

Gorns disappear when treated with Holloway's Corn Remover without leaving a scar.

Starting a Home on \$1,000

BY LORETTO C. LYNCH

An Acknowledged Expert in All Matters Pertaining to Household Management.

A letter has come from an earnest little woman, going to be an Easter bride and contemplating what she should buy for a modest home.

She writes: "We have just one thousand dollars. We thought of placing five hundred dollars in the bank as a sort of reserve or emergency fund and of expending the other five hundred on our home." And she asks suggestions.

The real home is a development—a growth. And with such limited capital it is far better to buy a few furnishings of excellent quality and add to them.

Let us start with the kitchen. You will want one or two chairs, one preferably a chair which folds into a ladder. They may be purchased unfinished and painted and enameled by yourself.

In selecting pots and pans go slowly. When you start, as the need arises for a pot or a can opener or anything else, jot it down. It is not necessary to cover the floor with linoleum. Better wait. When you have more money to spare you can buy the inlaid linoleum at about two dollars a yard. It will last fifteen years.

The next consideration is the bedroom. Twin beds are a little more expensive, but desirable. In case of illness one bed can be moved to another room. Metal beds now come in artistic designs and one should at least look at them before deciding upon wooden beds. But, whatever the wood or the metal of the frame, put your money into the best springs and mattresses and pillows you can afford. Rather economize by buying plain white enamel metal bedsteads, but do not consider cheap mattresses or springs.

A dressing table and a chiffonier are substantial pieces that warrant an expenditure. A small chair and perhaps a willow armchair are desirable. One or two small rugs in a neutral color may be allowed out of the furnishing money.

And then you will want to start your living room. The first piece to purchase is a fair-sized mahogany gate-leg table. Then select a wing or fireside chair. This may be covered in a rich brown denim. It may be covered and re-covered from time to time.

It is always in good taste, and

Women! Use Diamond Dyes

Dye Old Skirts, Dresses, Waists, Coats, Stockings, Draperies. Each package of "Diamond Dyes" contains easy directions for dyeing any article of wool, silk, cotton, linen, or mixed goods. Beware! Poor dye streaks, spots, fades, and ruins material by giving it a "dyed-look." Buy "Diamond Dyes" only. Druggist has Color Card.

"DANDERINE"

Girls! Save Your Hair! Make It Abundant!



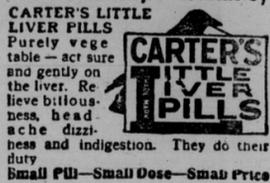
Immediately after a "Danderine" massage, your hair takes on new life, lustre and wondrous beauty, appearing twice as heavy and plentiful, because each hair seems to fluff and thicken. Don't let your hair stay lifeless, colorless, plain or scraggly. You, too, want lots of long, strong, beautiful hair.

A 35-cent bottle of delightful "Danderine" freshens your scalp, checks dandruff and falling hair. This stimulating "beauty- tonic" gives to thin, dull, fading hair that youthful brightness and abundant thickness—All druggists.

W. N. U. 1360

Wretchedness OF Constipation

Can Be Quickly Overcome by



when the home becomes more elaborate and more complicated this chair may be moved to one of the bedrooms. For chairs, look at the rush-bottom Windsor style mahogany.

This is but a beginning. It leaves money for bed linen and many other things. But purchase carefully.

Certainly So.

Teacher (after lesson on snow).—"As we walk out on a cold winter day and look around, what do we see on every hand?" Pupil—"Gloves!"

If the public is willing to bite the actor cares not for the critics' bark.

CASTORIA

For Infants and Children In Use For Over 30 Years

Always bears the Signature of *Chas. H. Hutchins*

MONEY ORDERS

Send a Dominion Express Money Order. They are payable everywhere.

AGENTS WANTED: BLISS NATIVE HERBS is a remedy for the relief of Constipation, Indigestion, Biliousness, Rheumatism, Kidney Troubles. It is well known, having been extensively advertised, since it was first manufactured in 1888, by distribution of large quantities of Almanacs, Cook Books, Health Books, etc., which are furnished to agents free of charge. The remedies are sold at a price that allows agents to double their money. Write Alonzo O. Bliss Medical Co., 124 St. Paul Street, East, Montreal, Canada. Mention this paper.

"Cascarets" If Sick, Bilious, Headachy

Tonight sure! Let a pleasant, harmless Cascaret work while you sleep and have your liver active, head clear, stomach sweet and bowels moving regular by morning. No gripping or inconvenience. 10, 25 or 50 cent boxes. Children love this candy cathartic too.

ASPIRIN

Only "Bayer" is Genuine



Warning! Unless you see the name "Bayer" on package or on tablets you are not getting Aspirin at all. Take Aspirin only as told in the Bayer package for Colds, Headache, Neuralgia, Rheumatism, Earache, Toothache, Lumbago and for Pain. Then you will be following the directions and dosage worked out by physicians during twenty-one years and proved safe by millions. Handy tin boxes of twelve Bayer Tablets of Aspirin cost few cents. Druggists also sell larger packages. Made in Canada. Aspirin is the trade mark (registered in Canada), of Bayer Manufacturer of Monoaceticacidester of Salicylicacid.

MOTHER!

"California Syrup of Figs" Child's Best Laxative



Accept "California" Syrup of Figs only—look for the name California on the package, then you are sure your child is having the best and most harmless physic for the little stomach, liver and bowels. Children love its fruity taste. Full directions on each bottle. You must say "California."