

DIED WHILE ON VISIT.

LUCAN, Dec. 19.—Mr. Hull, a former resident of Lucan, who on the death of his wife a couple of years ago, went to live in Chicago, returned for a short visit with his wife and Mrs. Downing, on his way to New York, was taken ill with pleuro-pneumonia and died on Tuesday night. Mr. Hull's sister and niece were both at his bedside when he died. He was a much-respected citizen, and his sudden death came as a shock to his many friends.



The distinctive Red Rose flavor, aroma and rich, full strength is found in every Red Rose Sealed Carton.

Never sold in bulk.

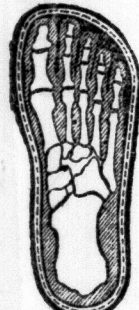
Shoes the children can play in



Give every toe its right to grow



Adult Feet deformed by improper boots in childhood



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RUNNING, jumping—yes, even creeping; a different strain every moment is put upon the shoe built for little feet. The broad last that does not cramp—the soft, cosy cushion insole that absorbs jar—the flexible soles that give and bend—are what help to make the HURLBUT "The Ideal Shoe for Children."

Compare Hurlbuts with the life of any pair of ordinary shoes you have ever bought—and you will see that Hurlbut Welter Cushion Sole Shoes represent the lowest-price-per-day's-wear of any shoe made for children.

Insist on

HURLBUT
CUSHION-SOLE
Shoes for Children

Made at Preston, Canada, by The Hurlbut Co. Limited, Sole Wholesale Distributors for Canada: Philip Jacob, Toronto.
Sold only through your local dealer. If he does not handle Hurlbuts, write us and we will see that you are supplied.



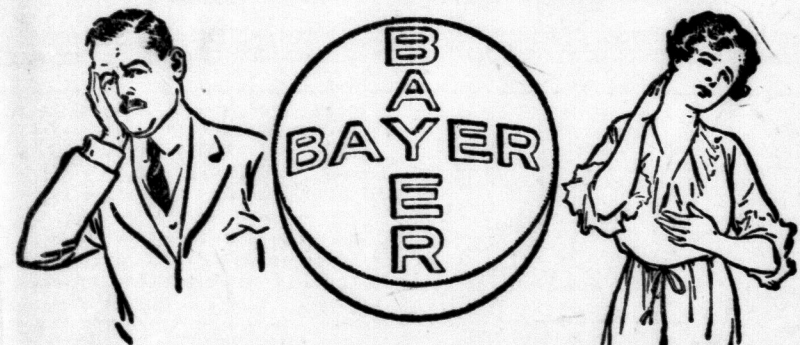
Show the Button

and if it's DENT'S the quality of the glove is at once recognized. DENT'S Gloves are esteemed for their quality the world over. Many styles and varied materials: Kid, Cape, Wool or Fabric. It's good taste and good sense to insist on DENT'S. At best stores everywhere.

2-11-20

ONLY TABLETS MARKED "BAYER" ARE ASPIRIN

Not Aspirin at All without the "Bayer Cross"



For Colds, Pain, Neuralgia, Toothache, Headache, Earache, and for Rheumatism, Lumbago, Sciatica, Neuritis, take Aspirin marked with the name "Bayer" or you are not taking Aspirin at all. Accept only "Bayer Tablets of Aspirin" in an unbroken "Bayer" package. There is only one Aspirin—"Bayer"—You must say "Bayer". Aspirin is the trade mark (registered in Canada) of Bayer Manufacture of Monoclinic Aspirin. While it is well known that Aspirin means Bayer manufacture, to assist the public against imitations, the Tablets of Bayer Company will be stamped with their general trade mark, the "Bayer Cross".

LUXURY TAX IS ABOLISHED BY GOVERNMENT; PROTESTS FROM COAST TO COAST FORCE ACTION

Government Order-in-Council, Effective Today, Ends Luxury Taxation—Some Articles, Such As Liquors and Toilet Preparations, Still Bear Tax—Abolition Applies to Both Retailers and Wholesalers.

[Special To The Advertiser.]
Ottawa, Dec. 19.—For economic reasons the Government has abolished one of its methods of direct taxation. The "luxury tax," so called, which since the budget of last session has acted as an irritant upon the purchasing public, young and old, and upon the retailers, who have been compelled to act as tax collectors without compensation, will disappear tomorrow, excepting in so far as it applies to spirituous liquors, proprietary medicines, confectionery, playing cards, etc.

Late Shoppers Benefit.
Those who do their Christmas shopping late will benefit by failure to take the time-worn advice to do it early. The tax, with the exceptions set forth, has been abolished by order-in-council. Its sister impost, the sales tax which is collected from the manufacturer and the importer, will, however, continue to be a fixed star in the fiscal firmament of Canada, and is subject to increase at the will of the Government.

Led to "Strike."
The "luxury" tax was, it was stated, designed primarily for sumptuary purposes. In defence of it, Sir Henry Drayton declared that it was meant to curb extravagance. That it did so to some extent there is little doubt. But, according to the statement by which the Government justifies its abolition, it did more. Owing to the general impression on the part of the public that it was of a temporary character, it resulted in a sort of "Christmas strike," a strike which has not only seriously affected shopping and retail business, but has also resulted indirectly in the practical closing down of certain industries, and it is said to be a contributory cause of the existing unemployment situation.

Revenue to Continue.
Sales and luxury taxes since their inception have brought to the treasury a total of about \$50,000,000. Luxury taxes have contributed at the rate of about \$900,000 per month, and will continue to contribute a goodly sum inasmuch as the commodities upon which the tax has not been abolished are looked upon as the only real revenue producers at a time of generally falling prices.

Commodities, the prices of which will be heavily affected by the abolition of the luxury taxes, include automobiles, on which the tax was 15 per cent; articles of gold, on which the tax was 50 per cent; jewelry, on which it was 20 per cent; carpets and rugs, on which it was 10 per cent, and on many articles of apparel, on which tax varies, and which was based on cost.

Confine Methods.
It is understood that the Government has decided to confine its methods of taxation for the future to customs and excise, sales and income. The excess profits tax will go the way of the luxury tax after the next budget, and it is rumored that an attempt will be made to more clearly delimit the federal and provincial methods of the taxation, leaving the provinces the collection of land taxes, succession duty, etc., and giving to the Dominion exclusive powers to tax incomes.

Meanwhile, it is interesting to note that, while direct taxation at the beginning of the war did not contribute a cent to the federal treasury, the receipts from that form of taxation last month was almost one-third of the total revenue.

SALES TAX IS NOT AFFECTED BY GOVT. ORDER

OTTAWA, Dec. 19.—(By Canadian Press).—The tax abolition applies both to the luxury taxes, so-called (paid by the purchaser to the vendor at the time of sale) and to the manufacturers' tax with the exceptions set forth above. Abolition by order-in-council means that the Government will lose revenue from the taxes, in the ordinary course of events, till the end of March next, when the fiscal year closes. That that revenue would have been cannot accurately be estimated, as it would have depended entirely on business conditions. But since the beginning of the year the war excise taxes, luxury, manufacturing and the sales taxes combined—have yielded about 50 millions dollars.

Nearly Mill on Monthly.
The luxury taxes alone have brought in for the last three months been bringing in about \$300,000 a month. Of the manufacturers' tax the tax on automobiles, which was the largest revenue-producer in this class, has since the beginning of the financial year yielded about 6 million dollars. This is one of the taxes abolished. With it go the manufacturers' tax on pianos, phonographs, photograph records, electric light fixtures, firearms and the other articles mentioned in the budget, with the exception, as stated, of alcoholic spirits and spirituous liquors, playing cards and confectionery. The sales tax, the heavy revenue-producer of the war excise taxes, is not affected.

Repeated Protests.
The action of the Government follows repeated protests against the luxury taxes, and it was generally expected that they would cease with the next budget. Abolition by order-in-council came unexpectedly, but will no doubt be welcomed by those who have not completed Christmas purchases. In itself it indicates that the Government has had to meet an extraordinary situation. When Sir Henry Drayton first laid his luxury tax proposals before the House, there were many criticisms, and eventually practically the entire list of taxable articles was revised. It is expected that a full statement will be available tomorrow, showing exactly how much revenue has so far been derived from the taxes now no longer existing.

PUBLIC DELAYED BUYING, CAUSED UNEMPLOYMENT

OTTAWA, Dec. 19.—(By Canadian Press).—The luxury tax is abolished. On and after tomorrow the tax specially imposed last session, will cease to operate. The abolition applies to all luxury taxes adopted in the last budget, except on spirituous and alcoholic liquors, medicated wines, patent and proprietary preparations containing alcohol, lime and fruit juices, fortified spirits and strong waters, perfumery and toilet preparation, playing cards and confectionery. All luxury taxes except those mentioned are abolished whether paid by merchants, manufacturers or importers. The sales tax remains in full force and effect.

The Government, in abolishing the luxury taxes, has proceeded by order-in-council, passed under authority of section 92 of the consolidated revenue and audit act, which empowers the governor-in-council to remit any duty or toll.

Precedent is Claimed.
The Laurier Government exercised the authority granted under the section—once in 1901, when the duty on seed wheat for farmers in the West was remitted, and again in 1911, when to meet a serious shortage of coal in the West, the customs duty was remitted on all coal imported at all ports west of Sault Ste. Marie. The same authority was exercised by the Borden Government in remitting the duty on cattle and tractors.

The present order providing for remission of the luxury taxes is specified means that the taxes will not be collected on sales and importations made on and after tomorrow.

Great Unemployment.
The predominant reason for the

step taken by the Government, it is intimated, was the great unemployment in the industries directly and indirectly affected by the luxury taxes. The evidence on this point, it is stated, had disclosed a very serious state of affairs. Many important industries are completely shut down, while others have laid off large numbers of employees, due to lack of orders, a condition brought about largely by the idea generally held by the public that this method of taxation was intended to be of a temporary character—and must sooner or later be abolished. Having this idea in mind, the public has practically stopped buying with the result that factories in many important lines could not operate, and the organizations were seriously dislocated. It appeared to the Government, therefore, that immediate action was necessary in the interests alike of employees, manufacturers and the general public.

Exhaustive Study.
Sir Henry Drayton, minister of finance, after exhaustive study of the problem, reached the conclusion that the purpose for which the taxes were imposed, namely, that of the curtailing extravagance, reducing prices and causing people to reflect on conditions and prices, had been well attained, and that it would be unwise in the public interest to continue the taxes in the face of the grave unemployment situation, and in view also of the fact that conditions and prices are steadily becoming normal, and Sir Henry feels that the sooner business of all kinds can be established and stand down to normal, the better it will be for everybody. He, therefore, considers it his duty to take prompt and extraordinary action as in this case to meet extraordinary conditions. He also had in mind, it is stated, the situation of merchants who, in many cases, were unable to stand up under the double burden of luxury taxes and falling value of their stocks.

CLOTHING PRICES DUE FOR INCREASE, WHOLESALERS CLAIM.

TORONTO, Dec. 19.—Wholesale clothing men in this city say that retail clothing prices have reached rock bottom and are due for an increase. One dealer said on Thursday that prices had been forced down by a general purchasing strike of the public all over Canada and the United States, the luxury tax being the final blow, but he predicted a return to stable prices. One prominent wholesaler said, in an interview on Thursday, "You cannot buy replacements at the present retail prices."

None of the dealers in question suggested a date when the prices would go up again.

MEMORIAL MONUMENT UNVEILED AT HENSALL

Large Crowd Participates in Ceremony and Meetings in Town Hall.

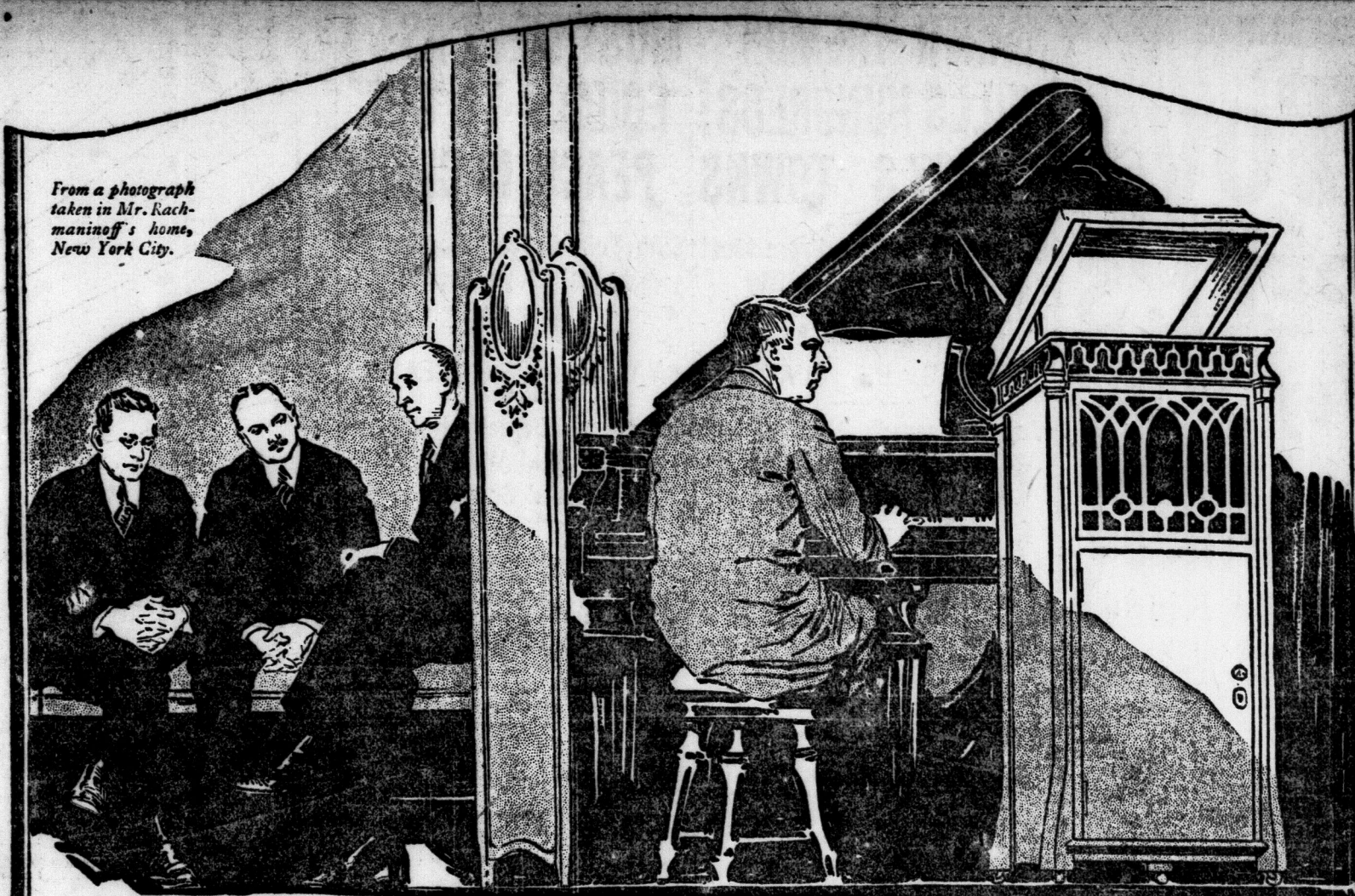
[Special To The Advertiser.]

HENSALL, Dec. 19.—Large crowds thronged the town today to participate in the unveiling of a handsome monument erected in front of the town hall in memory of nursing sisters and men from Hensall and neighborhood who made the supreme sacrifice in the Great War. The monument bears 35 names.

This afternoon a memorial service was held in the town hall which was packed to the doors, and at which Lieut.-Col. W. J. Brown of London delivered a powerful and greatly appreciated address, after which the ceremony of unveiling took place outside. Following the playing of the "Dead March in Saul" by the town band, a brief dedicatory address was delivered by Rev. Mr. McDonald. The unveiling of the monument by Col. Brown was followed by the large crowd of between 1,000 and 1,500 people standing at attention in silent prayer for two minutes. This evening Col. Brown addressed another large audience in the town hall, his subject being "The Spirit of Canada."

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RACHMANINOFF has not only made RE-CREATIONS for the New Edison. He has also made recordings for one of the standard talking-machines.

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Let us play Rachmaninoff's Edison RE-CREATIONS for you. Mark how clear, how true the piano tone. See how every note in his runs, every accent in his interpretation, every shade in his pedalling is perfectly RE-CREATED.

This was proved by a test made at Mr. Rachmaninoff's home in New York City. He played the Second Hungarian Rhapsodie (Liszt) in direct comparison with the RE-CREATION of his performance by the New Edison. The absolute fidelity of the RE-CREATION to the artist's original performance astounded the listeners.

Make the Rachmaninoff comparison. It will guide you right in selecting your Christmas phonograph.

Ask also about our Budget Plan

It brings your New Edison for Christmas without squeezing your pocketbook. Remember, too, that, in buying a New Edison now, you are virtually buying a before-the-war-value with an after-the-war-dollar. The price of the New Edison has increased less than 15% since 1914 (United States prices), and a portion of this increase is war tax. "Edison stood the gaff" to keep his favorite invention within the reach of every one who loves beautiful music.

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"The Sensible Christmas Gift!"
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\$2.50 and up at the best dealers.

Points to suit the hand of every man, woman, and child.

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