

ence, yielding £3,400,000. The postage on postcards would be a penny. The income tax would be raised from five shillings to six shillings in the pound. The stamp duty on cheques would be raised from a penny to two pence, yielding £750,000. The increased income tax would yield £11,000,000. There would be no change in the tax on incomes under £500. There would be no increase in the rate on service pay.

**Allowances for Children.**—With regard to a double income tax within the empire, the proposal to adopt the principle of his predecessor, and the extra shilling would not apply when the double tax was equal to six shillings a week for children would apply to incomes up to £800, instead of £700, as at present.

According to the new taxation, the super-tax would be four shillings and sixpence in the pound, instead of three shillings and sixpence, and would begin with incomes amounting to £2500, instead of £2000. The chancellor said that farmers would be taxed on the assumption that their profits are twice their rentals. The present law assumes that a farmer's income is exactly equal to his rental. The spirit duty would be increased from 14 shillings and ninepence a gallon to 20 shillings, bringing in £5,000,000 this year. The tax duty would be raised from 25 to 50 shillings a barrel and would bring in £2,700,000 this year. He had no doubt that at the price of the fuel by the food controller the trade could bear the burden and still make a good profit.

**Tobacco Duty Raised.**—The tobacco duty would be raised from six shillings and fivepence to eight shillings and twopenny a pound. Tobacco was under the control of the tobacco controller, and the result of the increase would be that the retail price would be fixed at two pence more per ounce, the amount which, however, would come out of the consumer. Under this new scale the import of 6000 tons of tobacco would give a revenue of £5,500,000 this year. There would be a small additional duty on matches, bringing in £600,000. The sugar tax would be increased by eleven shillings and eightpence per hundredweight, which would bring in this year £12,000,000, and in a full year £15,200,000.

**New Tax on Luxuries.**—The chancellor announced a new tax on luxuries along the line of the French method of taxing these articles, details of which would be arranged by a special committee. It would be higher than the tax in France, and would be twopenny in the shilling, to be collected by stamps.

The chancellor said that the issue of tax-free four per cent war bonds would cease from today. It was proposed to substitute a similar issue of £101½ instead of 100, which would give a slightly lower yield on the basis of a 5 per cent income tax. The national debt would be £1,950,000,000 at the end of the present year, said Bonar Law, would be £7,950,000,000; the total debt due Great Britain from her allies at the end of the year would be £1,632,000,000.

**Russian Debt.**—With reference to the Russian debt he said he did not believe it should be regarded as a bad debt, because sooner or later there would be an orderly government there. Russia's natural resources were great, and could be exploited only by the aid of capital. Whenever there was a government in Russia, foreign capital would be invited, and that government would

realize that it could not be obtained unless previous debts were paid. "National accounts must be kept in the same way as business accounts," added the chancellor. "The time must make allowance not only for what is happening in Russia, but for the possibility that at the end of the war we might not be able to rely on receiving immediately the interest due us by all our allies." He therefore proposed to take off half the debt, but the allies, who are Great Britain's liability at the end of next year, and also the debts due from the dominions in full, and the obligation of India in full, making a total of £1,134,000,000.

**CZERNIN TO BECOME BERLIN AMBASSADOR**

Washington, April 22.—Count Czernin, according to an official despatch from France today, is to be appointed ambassador to Berlin. Quoting a telegram from Zurich, the despatch says it should be borne in mind that Czernin, informed him that it would not be long before he received a new post. The present ambassador, Prince von Seckendorff, who recently was summoned to Vienna, and whose unexpected return gave occasion to many comments.

**TRIAL BY COURT-MARTIAL OF SEDITIOUS ILLEGAL**

Washington, April 22.—President Wilson came out today in opposition to the Chamberlain bill, which would try violations of the sedition laws by court-martial, and in a letter to Senator Overman of North Carolina, declared his belief that the measure is unconstitutional. The president declared the bill would place the United States on a level with its enemies. The measure, he said, is opposed to the spirit and purpose of the espionage laws.

**GERMANS MASSING MEN TO RESUME OFFENSIVE**

Resumption of Leave in May Suggests Abandonment of Present Offensive.

British Headquarters in France, April 22.—The Germans continue massing troops on the Baillieu-Neuve Eglise line and north around Dernancourt. Prisoners state that leave will be resumed in May, by which it is suggested that the enemy anticipates a decision or the abandonment of the offensive by then.

**PERSONNEL IS NAMED OF VERSAILLES BOARD**

Washington, April 22.—The Versailles Inter-Allied War Committee, according to an official despatch from France today, is henceforth to be constituted as follows: President, General Belin, France; members: General Sackville-West, for Great Britain; General Driolant, Belgium; and General Blise for the United States.

**CANADIANS GIVEN REWARD FOR VALOR**

Remarkable Deeds of Men Who Receive Distinguished Conduct Medal.

Canadian Associated Press Cable. London, April 22.—The following have been awarded the Distinguished Conduct Medal: Sgt. A. A. Anderson. Killed five enemy machine guns with rifle fire; although wounded, refused to leave his post when given permission. Sgt. I. W. Anderson. Assumed the duties of company sergeant-major under intense fire; personally guided and organized ration and carrying parties. Corp. C. G. Barnes. Took command of his company in an attack when the officers fell; capturing and consolidating the objective. Sgt. G. W. Beck. Working the whole night, established communication between the battery and observation post in time for attack. Bomb. W. Berry. Kept his gun in action in spite of heavy shelling and the loss of two comrades.

**ALLEN PEOPLES HAVE PROSPERITY**

Statute Labor Tax Was Levied to Assess the Foreigner.

Hamilton, April 22.—The statute labor tax, recently authorized by the city council, is not due until May 1, many of the subjects of the new levy have already tickled the palm of William Kerr, tax collector. Several hundred dollars have been received by the city fathers inasmuch as those who contributed are English-speaking, and the tax is imposed with a view to assessing the foreigners, and particularly the alien population, which is enjoying unprecedented prosperity and being none of the sacrifices of wartime.

**CHURCH ANNIVERSARIES**

Special anniversary services were held in St. John Presbyterian and Ryerson Methodist churches tonight. Major Burch spoke at the former on "The Experiences of an Army Chaplain," and at the latter church Rev. Dr. Cleaver, of Toronto, delivered his celebrated lecture on "The Hero of 'Les Miserables'."

**DUNCAN GIVEN BAIL AND CHARGE REDUCED**

Brantford, April 22.—The charge of murder against Duncan was reduced to manslaughter at the police court this morning, and he was given bail in the sum of \$2000, with two others of \$1000 each. However, Crown Attorney Wilkes made the statement of greater proof to the reduction of the charge that if the crown so decided it could be changed again to murder.

**GERMANS TO STRIKE AN AMBITIOUS BLOW**

London, April 22.—A telegram from British headquarters in France, says that the resumption of the heavy fighting would be surprising, but it must be remembered that the longer the Germans defer striking the more ambitious their blow is likely to be.

**CONSCRIPTION BILL FOR NEWFOUNDLAND**

St. John's, Nfld., April 22.—The legislature will open tomorrow noon for the assembly to elect a new speaker to succeed John Goodison, who has taken a public office, and William Higgins, member for St. John's East, will likely be chosen to succeed him.

**HEART FAILURE ATTACKS Old Lady in Church**

Guelp, April 22.—Mrs. Geo. Mulholland of this city, formerly of Toronto, died suddenly on Sunday night just as she was about to take her seat at the evening service at Dublin Street Methodist Church. Heart failure. She was removed from the church without the consent of the family. She was 73 years of age and a native of Yorkshire, England. She was twice married. Her first husband was the late Austin Hammond of Toronto, and the second, Geo. Mulholland of Rimous, Quebec. She leaves, besides her husband, two sons—Oliver Hammond, of Toronto, and a son-in-law, and a daughter—two brothers and one sister.

**MORGAN GETS HELMET TAKEN FROM GERMAN**

New York, April 22.—J. P. Morgan became owner of a German spiked helmet thru purchase today of \$50,000 worth of Liberty bonds at a rally here. The helmet, offered to anyone who would bid for \$50,000 or more of bonds, was declared by Lieut. Gordon Sherries, of the Canadian Black Watch, to have been part of the booty taken by the British at the second battle of Ypres. A broker, who obtained the trophy at the rally, announced that he was acting for Mr. Morgan.

**HAMILTON NEWS**

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**DETAILED STATEMENT WAS NOT REQUIRED**

Ottawa, April 22.—The fourth volume of the auditor-general's report tabled in the commons today contains some correspondence relative to the traveling expenses of F. B. McCurdy as parliamentary secretary of the department of militia.

**SENATE DISCUSSES ALIEN ENEMIES**

Ottawa, April 22.—The position of alien enemies was considered today by the senate in the bill amending the Dominion Lands Act. Senator Bradbury stated that many persons of alien origin who had come to Canada had been coming to the country before the war and had made homesteads and other rights in Canada. In fact, personally, he would not allow such persons ever to re-enter Canada.

**FARMERS REFUSING TO RECOGNIZE LAW**

Lambert, April 22.—Farmers all thru this section are refusing to recognize day-labor laws. They are holding their own and are not in the interest of greater production from a farmer's standpoint.

**DEMANDS ON HOLLAND. Relations Between Dutch and Germans Become Severely Strained.**

London, April 22.—The Daily News says that the foreign office has learned that the relations between Holland and Germany are regarded with anxiety. The chief cause of the quarrel apparently is an old dispute about the supply of gravel from Holland to Germany.

**MASSED ATTACKS STOPPED. Ludendorff Changes System Owing to Enormous Losses.**

London, April 22.—The enormous losses inflicted by the British have caused General Ludendorff to change his tactics, and he has ordered that no more massed attacks be made by the Germans.

**DOUBLE DEATH IN FAMILY.**

Kitchener, April 22.—Two deaths occurred in the home of Mr. and Mrs. David Gimbel at Kossuth, four miles from Kitchener, last night, when their daughter, Miss Mary Gimbel, aged 22, and her younger sister, Mrs. Joseph Cressman, died. The deaths were due to the bursting of a blood vessel in the head.

**WILL REOPEN VALCAIRIER.**

Montreal, April 22.—Valcairier camp is to be reopened in June for the C.E.F. troops of No. 4 and No. 5 military districts—Montreal and Quebec. Orders to this effect were issued from Ottawa today.

**Score's Clothes Just Arrived From Dublin The Irish Serges Are Here**

Light and dark shades in twills—single and double hair line—twists—and rough and smooth Irish chevots.

Regular \$40.00 Serge Suitings, for .. \$34  
Regular \$42 Serge Suitings, for .. \$36  
Regular \$44 Serge Suitings, for .. \$38  
Regular \$46 Serge Suitings, for .. \$40  
Regular \$50 Serge Suitings, for .. \$45  
Regular \$55 Serge Suitings, for .. \$50

ONLY ONE SUIT TO A CUSTOMER

Light and dark shades in twills—single and double hair line—twists—and rough and smooth Irish chevots.

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77 King Street West.

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Have The Morning World mailed or delivered to your home regularly every day.

Name ..  
Post Office .. R. R. No. ....  
Street ..  
Send The Morning World to the above address for .. month .. for which find enclosed \$.....

**FRENCH AIRMEN DOING DAMAGE TO FOE PLANES**

Five Brought Down, and Sixteen Fell Inside Their Own Lines Badly Damaged.

**GERMANY TO DETAIN RUSSIAN PRISONERS**

Amsterdam, April 22.—Germany's determination to utilize the labor of Russian prisoners as long as possible seems to be reflected in an official communication which has been issued to the German press. After referring to the fact that conditions at present reigning in Russia make an immediate return of all German prisoners of war impossible, the note says that the transport to their own country of Russian prisoners from Germany can proceed only very slowly, and must extend over a long period.

**DUTCH GREATLY FEAR ATTACK BY GERMANY**

Amsterdam, April 22.—The Dutch press expresses anxiety regarding Germany's intention toward Holland. The Handeldblad considers that Germany's policy will be determined purely by what promises to pay best, and believes that Germany would not hesitate to use communication through Holland even at the risk of war if she believed victory could thus be achieved on the western front.

**COL. LANGTON'S APPOINTMENT**

Ottawa, April 22.—Orders-in-council were tabled in the commons today for Westmoreland, relating to the appointment of Col. J. G. Langton of Toronto to the position of acting paymaster-general of the militia department. They show that when Col. Langton was appointed on Jan. 25, 1918, the treasury board recommended that he should hold his grade, that of first grade staff officer with pay and allowances.

**WILL CUT FAIR GRANTS BY 25 PER CENT.**

General Policy, However, in Future Will Be to Increase Them.

**BORED HOLE IN KEG; GOT LIQUOR IN PAUL**

Chatham, April 22.—Benjamin Green, Michael Mabey, Edward Marshall, Joseph Hamilton, Frank Coulter, George Campbell, Roy Trux and William Oldfield were placed in the County Jail today by High Constable Fettes and Detective Harce of the Pere Marquette Railway in connection with the theft of forty gallons of whiskey from a car on the siding at Blenheim. Green and Oldfield, both operators for the railway, confessed to having notified the other parties of the number of the car containing the whiskey, stating that the other parties had bored a hole in the fifty gallon barrel and carried the liquor away in pails. On Sunday, April 14, the liquor was dug up from the place of hiding and divided among the offenders. They will be tried on Friday next.

**LANARK BY-ELECTION WRIT.**

Ottawa, April 22.—The federal writ for the by-election in the County of Lanark was issued today, nomination to take place on May 2, and election on May 9th. J. A. Stewart, of Perth, will be the Unionist candidate, and have the official sanction of the prime minister. Col. J. M. Balderson, of Perth, states he will not attend the Unionist convention to be held at Carleton Place on May 1, and will not abide by its decision, but will remain in the field. The Liberals will not put up a candidate. The by-election was made necessary by the death of Dr. A. E. Hanna, M.P.

**OXFORD COUNTY REGRES RESIGNATION OF W. F. O'CONNOR**

Woodstock, April 22.—Oxford County Council today voted \$18,000 to the W. F. O'Connor, a overseas funds. This was the amount asked for by the W. F. O'Connor, Captain Best, who made the appeal to the council.

**SON ACCIDENTALLY SHOOT HIS MOTHER**

Kingston, April 22.—Mrs. Hayden-Deseront lies in a critical condition in the General Hospital here as the result of a bullet wound in the left shoulder, which was caused by a revolver exploding in the hands of her son. The revolver was taken from a trunk which Mrs. Hayden-Deseront was unpacking. The son asked if it was loaded, and on receiving a negative reply started to try it, with the same result.

**WAR SUMMARY**

**THE DAY'S EVENTS REVIEWED**

On the British front the lull in the battle continues. The enemy yesterday attempted raids near Hamel, south of La Bassee Cambria, but these endeavors failed. He captured a much-debated advanced post north-west of Festubert, but an offset the British in the Robecq sector slightly advanced their lines, taking 68 prisoners. Each side is still mainly engaged in waiting for the other to make a move. The Prussian tiger is waiting for his chance to spring.

The enemy is still massing large forces on the line from Baillieu to Neuve Eglise, and also further north around Dernancourt. The enemy preparations furnish signs of a coming attempt to march straight forward irrespective of the narrowness of the ledge, but the allies are sure to guard equitably the line of La Bassee Cambria, that is the most vital part of their front. From the reports of prisoners about the position in the German army early in May it is inferable that the enemy will make his strongest attempt to secure a decision in the next two weeks. Great Britain's whole effort into the business, if he decides to proceed with the making of one last attempt, and will endeavor to overwhelm the British army by brute force of numbers. The next period of fighting bids therefore to be sharp and extremely heavy.

Owing to the breakdown in the German commissariat, principally on account of the deep clay mud of Flanders, the German soldiers have suffered severely from hunger. The custom of sending them into battle lightly equipped with only two days' supply of iron rations has its drawback, especially after the checking of the advance. The releasing of a half-starved soldier against the allies is like the ancient practice of releasing country lions against the Christians in the Roman circus. If the hungry beasts get a start they are bound to behave with much ferocity. The German system of deliberately restricting the rations of a soldier in a battle is a direct incentive to the most desperate rage. The enemy's higher command probably believe that if their men are suffering severely from hunger they will endeavor the more desperately to advance.

The Italian front is experiencing periodic outbursts of violence by the British and artillery. The enemy has much strengthened his position, but his best heavy batteries appear to be absent reinforcing the Germans in France. The spring campaign can hardly begin on the Italian front before the first of May, a date set for labor strikes in Austria-Hungary. The popular unrest in the military authorities may have to attempt a decision over the Italians, aided by German reinforcements. This probably accounts for the notice given German troops in France and Belgium that they may obtain leave again early in May. The chief German aid to the Austrians would be the loan of Ger-

man artillery. The allied appointment of a generalissimo with power to send troops rapidly hither and thither where most needed, diminishes enemy chances of achieving grand results in Italy beyond initial gains of territory.

In the Balkans the continuance of the intense activity of the allies with artillery and scouts implies an impending decision in this region. The results to be had from a decision in this theatre of the war are sufficient to tempt an allied attack. The defeat of Bulgaria at this time would cut off Turkey from Germany. It would cut off the Danube route between the central powers and Odessa and southern Russia, it would open up a new front against Austria-Hungary. The country is seething with disaffection, and only the iron dominance of the military authorities is keeping down the people. If the allies, moreover, could inflict a decisive defeat on Austria, she would the more speedily collapse and expose the only vulnerable point in the German-Germany invasion. It is a leading principle of strategy that the enemy is weakened most by a success against his weakest point. A decision in the Balkans would also immediately compel a weakening of the enemy front in Italy and, perhaps, give the Italians an opportunity to retrieve their late disaster.

Additional news about the engagement between the Americans and Germans at Seicheprey, near Verdun, show that the Americans had some hard fighting. The enemy attacked their position with an entire regiment of infantry at least, and the impetus of his charge brought him inside the American lines and also into Seicheprey. French troops co-operated with the Americans, and in counter-attacks they ousted the Germans and restored the original position. The enemy is dwelling over much on this merely local affair, probably because the people of Germany have been showing much uneasiness over the coming of American troops to France.

The new budget of Bonar Law, British chancellor of the exchequer, is interesting to the war students, implying that, financially, Great Britain can continue the struggle indefinitely. The borrowings of Britain from the United States are balanced by the borrowings of the allies from Britain. If the United States agrees wholly to finance the allies, Britain can finance herself. Germany's balance sheet shows an annual outlay of \$3,600,000,000 and an annual deficit of \$1,925,000,000, and if Britain's finances were in that condition, he would be a bankrupt. The war is not far distant. Germany derived her revenue from the masses and she dare not tax the classes, for these supported her government. In Britain after three years of war greater than any one could imagine. It was an amazing testimony to the financial stability of the nation.

**EXTRA RUG OIL**

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Fringed ends. Extra value at each Service and be expected from Rugs. Small terms, suitable for office. Cobalt blue, etc.

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Size 9 x 9, Size 9 x 10

**Special Oriole**

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Size 9.10 x 11  
Size 11.6 x 11  
Size 8.2 x 9  
Size 9 x 9

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**English Tails to match**

stair design. Special value, per

**In the Book**

**"Face W Kaiser**

By J. W.

**More German in famous Ambassador.**

Main F.

**BELGIANS ANOTHER King Albert Strong of C**

Ottawa, April translation of a thin front has Canadian press full general here

"Belgian front situation was scored the Neuport dence, a bombarded troops, including the Bel and south of the Groen carbiniers count ally, and re-ent within less than enemy abandons left 15 prisoners commissioned of "Following the Belgian troops and the Groen Plumer a wons to the ch General staff, of the 2nd Briti