

First Impressions Are Important

In a world where appearances are valued as indexes to character, *Your Stationery* should represent you worthily—always and everywhere.

That atmosphere of character and refinement, which should distinguish all self-respecting correspondence is assured when you place your stationery order with us. If you allow us to furnish your

Letter Heads, Bill Heads, Shipping Tags, Office Forms, Envelopes, Statements, Etc.

they will reflect the dignity and self-respect of the discriminating, and be an excellent advertisement for your business, for a business man may be judged by the quality and style of his printed matter.

The Advocate Job Printing Department

is without doubt the best equipped on the North Shore, and consequently in a position to turn out all kinds of Job Printing *Neatly, Promptly and Satisfactorily*, at very reasonable prices.

We are constantly adding new type and material to our already up-to-date equipment, and we have recently put in several of the newest type faces manufactured.

Let Us Prove

to YOU the truth of the above statement by giving us a trial order for any of the above mentioned office requisites, or an order for

Posters or Dodgers, any size! Flyers, Circulars, Programs Menus, Display Cards, Business or Visiting Cards, Price Lists, Booklets

in fact, ANYTHING YOU WANT PRINTED Neat, Artistic Two-Color Work a Specialty. Call on us when you need anything in our line. We assure satisfaction.

Mail orders receive our careful and prompt attention. Write us for prices.

Yours for Good Service

The Advocate Job Department

Phone 23

P. O. Box 359

Everything in Printing.

ADOPT TURNOVER TAX REMOVE SALES TAX

As a substitute for the sales tax which is being generally knocked at the present, it is proposed to establish a turnover tax. The chances are that the majority of those who are advocating the turnover tax are not clear as to what it means or implies and all its ramifications. The Citizen's Research Bureau, which is doing valuable service in investigating taxation in Canada, has issued a bulletin explaining the turnover tax. It defines the turnover tax as follows:

"The turnover tax, applied to its theoretical limit, is a tax upon the gross sales of commodities and services of all business, whether manufacturing, wholesaling, jobbing, or retailing, and whether mercantile financial or professional. It is applied not only at the initial stage not only at the final stage, but at all stages between the raw material and the customer. To this form of gross sales tax the term turnover tax has been aptly applied."

The difference between the sales tax and the turnover tax as proposed for adoption in Canada is explained as follows by this bulletin:

"1. The percentage to be applied under the turnover tax is usually placed at 1% at each stage, instead of 6% at the most highly finished stage only, or varying percentages at one or more stages.

"2. The turnover tax would apply to the sales of all commodities at all stages and not simply at one stage.

"3. The sales tax is applied to every individual sale at the time of sale and involves a tremendous amount of calculation and adjustment. The turnover tax would be applied on the amount of gross sales of commodities or services at the end of each month or three months, and would involve simply the determination of 1% of the gross sales for the period specified. Anyone keeping even single entry books or even a cash register could easily fill out necessary form and calculate the size of the Government's check.

"4. The number of businesses subject to the turnover tax would naturally be much greater than that now subject to the sales tax. This would increase the work of the tax department insofar as it would compel it to deal with more people, but would tend to decrease the work on account of the great simplicity of the turnover tax, and the greater ease of auditing statements and making investigations where these are proved necessary. It would increase the number of those who would have to make reports, but would reduce, for the average taxpayer, the difficulty of making out reports.

"5. The general turnover tax would differ from the present sales tax in that it would be applied to the sale of services as well as of commodities."

WHERE IS HE?

Relatives in Prince Edward Island are endeavoring to locate Joseph L. Gillis a former member of the 25th Battalion, C.E.F. from whom practically no word has been received since he returned to this country following the signing of the Armistice. The inquiry comes from the father, Joseph Gillis of Summerside; P.E.I. who is extremely anxious to receive word of his son's whereabouts and requests that any information concerning him be forwarded to Summerside.

PILES Do not suffer another day with itching, burning, or smarting piles. Dr. Chase's Ointment will relieve you at once, and afford lasting benefit. Sold by all druggists, or Edmundson, Druggists, Toronto. Sample Box 10c. Upper and lower 2c. etc.

TO EXTEND CALL TO NORTH SHORE MAN

The Rev. W. McN. Matthews of Millerton; Northumberland county is to receive the call to First Presbyterian Church, West St. John, as agreed upon at the session in the church, Wednesday evening. Rev. W.M. Townshend; M.A. of St. Columbia Presbyterian church; Fairville, presided. The call was signed by 42 communicants and eight adherents. The guarantee financially for the pastor is \$2,000 annually; a free manse or rented house and four weeks' holidays during the year.

There was a feeling of unanimity that Rev. W. McN. Matthews would fulfill the requirements of First Church with benefit to all. He is one of six clergymen who preached before the congregation since Rev. J.A. Morison; D.D. resigned.

Become A Soldier Of The Common Good

Every man should recognize himself as a factor in his home town and become a soldier of the common good. Why not? We are mutually dependent; every one of us; from the sunrise to the sunset of life; for no man lives to or for himself alone.

The utterly selfish man is a misfit in the scheme of human existence; is a libel upon a beneficent providence.

As we recognize these facts the town grows prosperous. A town that believes in itself and appreciates this fact of dependence upon each other will go forward with rapid strides; because its people work together for the common good.

We have in mind two towns. In one the population increased nearly 100 per cent. during the past ten years; while another town similarly situated only twenty miles away has increased about one per cent. in thirty years. Why the difference? The other town is cut up into cliques and factions. Some sets won't trade or neighbor with other sets. The result is that thousands of dollars every month are sent out of that town for mail order purchases; whereas in the town first mentioned where the people pull together; it has been estimated that the home merchants get about 98 per cent. of the trade—Exchange.

Left \$5,000 To A Chatham Church

Hon. J.P. Burchill, of Nelson who died recently, left \$5,000 to St. Paul's Anglican church, Chatham. It was originally stated that the amount was \$500.

RED ROSE TEA

TEA 'is good tea'
and the choicest of Red Rose Teas is the ORANGE PEKOE QUALITY T-1

Don't Let Housework Ruin Your Hands

To heal chafing, soreness or that harsh chapped feeling of the skin caused by housework, Zam-Buk is invaluable. This herbal balm soaks through the pores, soothing and purifying the whole tissue, killing and removing poisonous disease germs, and renewing the skin.

There are soothing, healing and germicidal virtues in Zam-Buk, never found in ordinary fatty ointments and salves. That is because Zam-Buk is a highly-concentrated medicinal preparation of unique herbal origin.

Zam-Buk is proved equally good for ending attacks of eczema, ulcers, ringworm, blood-poison or piles, it quickly soothes and heals all cuts, burns, chilblains, etc., and clears the skin of pimples and blotches.



Zam-Buk

FREE BOXES!

We will gladly mail any reader, Free and Post-Paid, a small sample box of this famous herbal healer for trial purposes. Send your request for one on a postal, addressed to The Zam-Buk Mfg. Co., Toronto. Note the effect of Zam-Buk on any Cut, Burn or Sore.

A WISE PROVISION

PROPERLY farmed, almost any agricultural district in Canada should produce a good living for the farmer in all but exceptionally bad seasons.

The lean year is bound to come—the wise farmer who has put money in the bank during good seasons can face a crop failure when the man who hasn't saved would go under.

Your interests and ours are mutual and the Manager will always be ready to discuss with you, in confidence, any of your financial problems.

THE ROYAL BANK OF CANADA

THOMAS CLARKE
Newcastle, N. B.



- Savings Accounts
- Checking Accounts
- Sales Notes Collected
- Banking by Mail
- Collections Made
- Money Transfers
- Money Orders

They make Bread-baking Easy



Home-made bread is easy to bake if you use the new Quaker recipes. They are the recipes of women who have learned to bake bread with the least amount of work. Every recipe has been tested and proven by our own master baker. Send us your address and we will mail these recipes to you without charge.

The quality of Quaker Flour is a by-word. Its uniformity in baking is assured by hourly tests during the milling process. Thousands of home bakers know that Quaker Flour is best for all baking purposes.

Quaker Flour

Always the Same—Always the Best

Every sack of Quaker Flour is guaranteed to give absolute satisfaction.

A product of The Quaker Mills, Peterborough and Saskatoon

DISTRIBUTORS

- NEWCASTLE—H. S. Miller
- NEWCASTLE—Isaac Mitchell
- NEWCASTLE—Baird & Peters
- LUDLOW—D.C. Hovey