MANUFACTURERS DENY ADVOCATING SALES TAX PLAN

Association Was Opposed To New Federal Law, Officials Say.

FAVORED EXISTING TAX

The Advertiser has received a letter from C. Howard Smith, president of the Canadian Manufacturers' Association refuting reports, generally circulated, that the association was responsible for the adoption by the federal government of the new sales tax. The letter follows:

"Reports have been circulated to the effect that the Canadian Manufacturers' Association advocated the new sales tax law, which will come into operation on January 1st, 1924. These are entirely without foundation. The Canadian Manufacturers' Association has never suggested or approved the new sales tax act.

"It is recalled that a conference on taxation was held in Ottawa on January 14th and 25th, 1923, and was attended by representatives of the following organizations: The Retail Merchants' Association of Canada, The Canadian Wholesale Grocers' Association, The Canadian Wholesale Hardware Association, The Canadian Automotive Equipment Association, The Wholesale Dry Goods' Association, and the Canadian Manufacturers' Association. There were 68 representatives from these associations present from Ontario, British Columbia, Manitoba, Saskatchewan, Nova Scotia, New Brunswick, Prince Edward Island and Quebec.

In regard to sales tax, the following recommendation was approved by the conference:

"'That for the present, the existing plan of sales tax applicable to sales by manufacturers, producers and wholesalers, is approved as a method of taxation.'"

(The existing plan referred to was that which will expire on December 31st, 1923.) A deputation from the above organizations presented this recommendation to the Dominion government in Ottawa, on January 25th, 1923.

At a later date representations favoring a new form of sales tax, which was the basis of the act that will come into operation on January 1st, 1924, were made to the Canadian Manufacturers' Association. These were considered at several meetings of committees, and finally at a meeting of the executive council held in Hamilton, in April, 1923. The executive council refused to indorse the new plan and decided to adhere to the above recommendation made in conjunction with the wholesalers and retailers in Ottawa, on January 25th, 1923. This is the official position of the association, which was confirmed at the annual meeting in Toronto, in June, 1923.

UDY'S BANQUET PLANS COMPLETE

Education Board Chairman To Act as Host in Yearly Event.

Tonight's the night!

At least, it is as far as members of the board of education are concerned, for tonight Chairman A. N. Udy tenders his banquet to the trustees of 1923, the newly-elected members, officials and a few guests.

All arrangements have been made, and a lengthy program of toasts and addresses, the latter brief, has been arranged. Felicitations and congratulations will be the order of the evening, and it will be with regret that the members of the 1923 board who sit next year will bid farewell to their colleagues who did not seek re-election, and who disappear from educational affairs, for a time anyway. To counterbalance this regret, however, there will be the welcome extended to the new members, four in number, who make their debut as school trustees.

Officials of the board will also come in for their share of the plaudits.

The banquet, which is to be held at the Tecumseh House, will be preceded by a meeting of the board, when the final business of the year will be completed. All unfinished business will, by resolution, be referred to the 1924 body, but it is not expected there will be much to hand over.

WILL CONTINUE EFFORTS.

Mayor Wenige will continue his efforts in 1924, he stated, to have the city clerk appointed as the secretary of the London & Port Stanley Railway Commission.

THE LONDON ADVERTISER

CLASSIFIED ADS.
Phone 3570.
Standardized and Indexed for Quick Reference.

THE LONDON ADVERTISER reserves the right to classify properly all advertisements submitted for publication.

Not responsible for errors in advertisements following date of first publication.

Ads. not cancelled after 10 p.m.

Ads. for morning paper must be in by 20 p.m.

Ads. for evening paper by 1 p.m. noon.

All advertisements for Saturdays' papers must be in our hands by 10 p.m. Friday previous, to enable them to appear under their correct classification. Otherwise, they must appear under the classification "Too Late to Classify."

CLASSIFIED RATES.
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6 days ..... 10c " "

When Advertiser Box is required allow 3 words. A charge of 10c for mailing is also added.

Marriages, Births and Deaths—One insertion, $1; two insertions, $1.50.

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DISPLAY ADVERTISING.
TRANSIENT.

Amusements—15c per line each insertion.

Meetings—15c per line each insertion.

The London Advertiser will not insert a "make good" more than one incorrect insertion of an advertisement ordered more than one time.

Phones, 3670 and 7705 (between 8:30 a.m. and 5 p.m.).

THE LONDON ADVERTISER.
WANT AD DEPARTMENT.

WESTERN SEEKS LARGER GRANTS TO MEET COSTS

Both City and Province Will Be Asked To Consider Question.

EXPENSES GREATER

An increase of $20,000 in the University of Western Ontario grant will probably be asked of the city council this year, a member of the board of governors said this morning. He added that it was also likely the provincial government would be asked for a grant of $1,000,000. This is $200,000 more than the appropriation last year.

The council voted to give the college $55,000 in 1923 and for the ensuing year it is expected they will be requested to increase this to $75,000. Now that the new university buildings are practically completed and numerous minor and major expenses are expected to crop up, the university will require all the money it can get. For this reason additional amounts over sums advanced last year have become necessary.

The $800,000 advanced by the Ontario government in the spring of 1923 was to be distributed over a period of two years, payments being made every eight months. Although the board of governors has not as yet definitely fixed a figure for a new grant, it is said the total will be as high as $1,000,000. Sir Adam Beck will confer with the governors in the near future and application from the minister of education for the money will be made, probably in the late spring.

"Of course we do not know whether we shall get these amounts," a member of the board said, "but I am sure the city council will appreciate the necessity for an increase as well as the department of education."

SCHOOL SURPLUS DEEMED LIKELY

Officials Hope For Balance in Tech. and Public School Estimates.

The question many citizens are asking is the extent of the surplus that will be found at the end of the board of education's financial year, when everything dealt with by the 1923 trustees has been settled.

This has been prompted by the hopes held out by Principal H. B. Beal and Chief Inspector V. K. Greer that there would be surpluses in the accounts of the technical and public schools. As to collegiates, no word has yet been heard from this branch, and it is possible that there may also be a small credit balance found when the books are closed.

PILES OF MONEY AND NO GUARDS.

Every day at the United States printing office $20,000,000 in greenbacks are printed. There are millions of dollars reposing on the desks of the workers, yet there are no guards, and none of the six thousand employees is ever searched. The money is kept under a strict accounting system, and everyone is held to a rigorous accountability for the bills which are handled by him.

CANADIAN PACIFIC

SAILINGS

FROM ST. JOHN.
To Belfast, Glasgow.

Feb. 15 ..... Montrose
To Cherbourg, Southampton, Antwerp.
Dec 29, Jan. 31 ..... Minnedosa
Feb. 14, Mar. 19 ..... Melita
To Liverpool.
Dec. 28, Jan. 25 ..... Montlaurier
Jan. 4, Feb. 29 ..... Montclare
Jan. 11, Feb. 8 ..... Montcalm
Mar. 14 ..... Montrose
To Liverpool, Glasgow.
Jan. 16, Feb. 22 ..... Marburn
Mar. 8 ..... Marloch
To Glasgow, Liverpool.
Feb. 1 ..... Metagama
To Glasgow.
Mar. 7 ..... Metagama
Mar. 22 ..... Marburn

FIVE MAGNIFICENT CRUISES THIS WINTER
AROUND THE WORLD
AROUND AMERICA
To the MEDITERRANEAN
And Two to the West Indies

Apply to Local Agents
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CUNARD
ANCHOR
ANCHOR-DONALDSON

WINTER SAILINGS.
FROM HALIFAX.
To Plymouth, Cherbourg and London.
Jan. 21, Mar. 3, Apr. 14 ..... Antonia
Feb. 18, Mar. 31 ..... Andania
To Glasgow.
From Portland. From Halifax.
Mar. 29 ..... Caesandra ..... April 1
April 12 ..... Saturnia ..... April 15
Summer Sailings for 1924 on application.
FROM NEW YORK.
To Queenstown, Liverpool.
Dec. 29 ..... Scythia
Jan. 12, Feb. 9 ..... Tyrrhenia
Jan. 26, Feb. 23 ..... Ausonia
To Cherbourg, Southampton.
Jan. 5, Jan. 26 ..... Aquitania
Feb. 16 ..... Berengaria
Mar. 15, April 9 ..... Mauretania
To Plymouth, Cherbourg, London.
Jan. 19, Mar. 1 ..... Antonia
Feb. 16 ..... Andania
March 15 ..... Albania
To Londonderry, Glasgow.
Jan. 19 ..... Columbia
Feb. 2 ..... Cameronia
Feb. 9, Mar. 15 ..... Assyria
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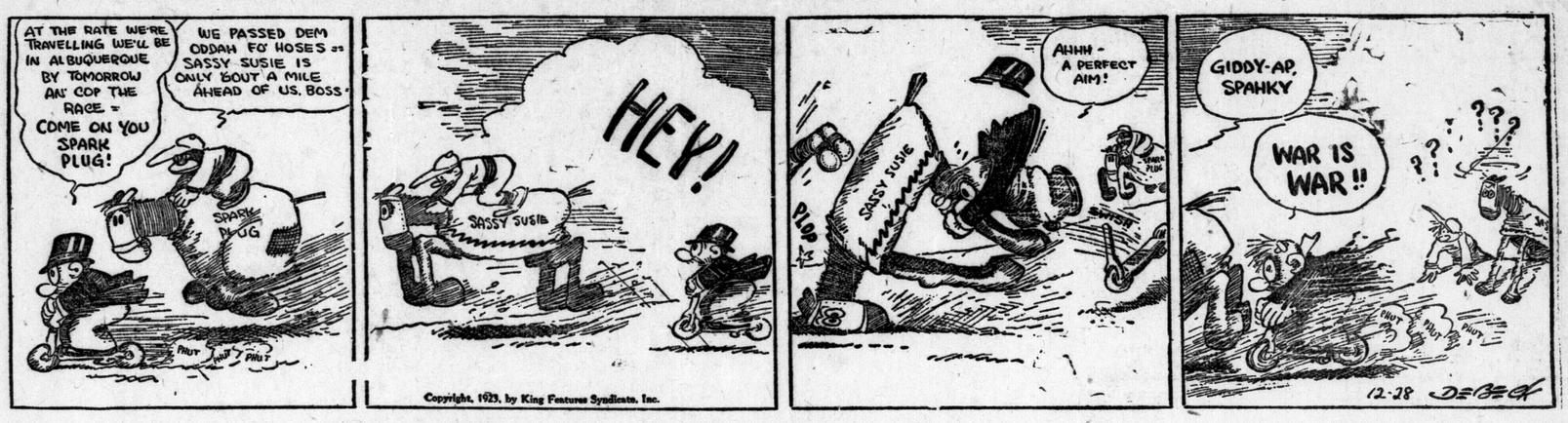
HERE'S A PAGE that puts "U" IN HUMOR

THE GUMPS—TOO PROUD TO BEG

BARNEY GOOGLE AND SPARK PLUG

Barney's Aim Is Perfect.

BY BILLY DE BECK



TOOTS AND CASPER

It's Still Christmas to Buttercup.

BY JIMMY MURPHY

MUTT AND JEFF

On the Level, Wouldn't Jeff Make a Punk President?

BY BUD FISHER

REG'LAR FELLERS

That's What They Look Like.

BY GENE BYRNES