Canada's Financial Position.

OTTAWA, April 30.

Substantial new taxation was announced in the Budget Speech delivered by Hon. A. K. MacLean, Acting Minister of Finance, in the House of Commons this afternoon. Business taxes will be broadened out, while important amendments are to be made in the income tax, both of individuals and corporations. Among new excise taxes will be heavier duties on tobacco, coffee and tea. A change will be made in the system of assessing sleeping berths and parlor taxes, while a special war excise tax of ten per cent. will be imposed upon the selling value of luxuries. After regretting the absence through illhealth, of Finance Minister Sir Thos. White, and announcing his early return to Canada, Hon. A. K. MacLean dealt with the financial situation. He said for the fiscal year ending March 31, the revenue will reach, when all accounts are closed, $258,000,000, exceeding the revenue of the preceding year by $26,000,000 and that of the first year of the war by $125,000,000. The customs will yield $146,000,000 and excise $27,000,000, while other taxations will bring in $25,000,000. Of this latter amount, the business profits war tax yields $21,271,283. Ordinary expenditure for the fiscal year for 1917-18, Mr. MacLean estimated at $173,000,000, inclusive of $45,000,000 for interest and $7,000,000 for pensions. Prior to the war the outlay on interest was but $12,000,000. The ordinary expenditure included the sums of $250,000,000, and $7,500,000 voted on account of C. N. R. and G. T. P. Railways. For capital outlays an expenditure of $30,000,000 is estimated, making the outlay of Canada for all purposes, apart from the war during the past fiscal year, $203,000,000. The Government thus had a favourable balance or surplus of about $55,000,000 to apply to war expenditures. It is estimated that for the present fiscal year we shall be able to pay out of our revenue and have as in the past two years an appreciable sum over which we can apply for war purposes. The unexpended balance of the victory loan will finance our war expenditures and advances to the Imperial Government until July next when treasury bills will be temporarily negotiated until the proceeds of the next public loan are available. Mr. MacLean announced that in the fourth year of the war Canada's expenditure on war account will approximate $335,000,000, of which $167,000,000 was expended in Canada, while the balance $175,000,000, represents our war expenditure overseas. Up to March 31, 1917, we had expended for war purposes $533,437,036, so that on March 31, 1918, our total outlay for war was approximately $878,000,000. The amount doesn't include any pay due but not yet paid to the troops overseas. During the past few years the Government has applied to war expenditure surpluses of revenue over ordinary and capital outlays amounting to $113,000,000, and interest and pension payments attributable to war and covering the whole war period, approximately about $75,000,000. Mr. MacLean then stated that the net debt of Canada, which before the war stood at about $330,000,000, has now passed the billion dollar mark, and when the accounts for the past fiscal year are closed it will reach approximately $1,200,000,000. The increase, he said, is almost entirely attributable to war expenditure. Coming to the question of taxation, Mr. MacLean said a tax has been placed upon one-half of the net earnings of the C. P. R., upon which a revenue of $700,000 may be expected. An additional tax had been placed upon the holding industry. The business profits war tax is not applicable to this calendar year unless clause 3 of the Act is revised. This the Government proposes to do. It is also proposed to amend clause 5 of the Act, which limits the business to be taxed to those employing capital to the amount of $50,000 and over. The amendment will provide that businesses employing capital of $25,000 and $50,000 shall be subject to taxations, but at a lower rate. The rate of taxation shall be 25 percentum of the amount by which the profit exceeds 10 per cent., the rate being applicable alike to incorporated companies and any other business employing the stated amounts of capital. Important amendments to the income tax are proposed. The exemption in the case of unmarried persons is to be reduced from $1,500 to $1,000, and for married persons from $3,000 to $2,000. We propose to increase the excise duties payable on manufactured tobacco from ten cents to 20 cents per pound, on cigars from $5 to $6 per pound, on cigarettes from $3 to $6 per thousand, on foreign leaf tobacco from 28 cents to 40 cents per pound. We also propose to establish an excise duty of 50 cents per pound on raw leaf tobacco grown in Canada, allowing the Canadian grower a sufficient quantity for his own use without payment of duty thereon. We also deem it expedient to impose a customs tax of ten cents per pound upon tea.

BERTHA BUSY AGAIN.

PARIS, April 30.

The long range bombardment of the capital of Paris was resumed this morning.

Filling the Gaps.

The Regimental Recruiting Roster.

Whenever their services were needed,
"Our Boys" were the first to the fore,
We won't let their fame go unheeded
Their bravery shall live evermore;
'Tis emblazoned across the blue water,
The war god their deeds have revealed,
They'll live, though they died in the slaughter,
Forever on Liberty's shield.

Terra Nova still sends to the battle
Her sons to uphold England's laws,
They don't go like dumb driven cattle
They go for the good of the cause;
They come from the mountain and valley,
They come from the city and glen,
Around England's banner they rally
To fight or to fall like true men!

They come with a courage unfailing,
To help out the British and French,
They'll be first when a barrage they're scaling
And first when they're taking a trench;
Like the wave of the "Narrows" that splashes,
As swiftly they'll go with their guns
To the front, with a courage so dashing,
When they go to fight 'gainst the Huns.

YESTERDAY'S ROSTER WAS THE SMALLEST SINCE THE SOLDIERS STARTED THEIR BIG RECRUITING DRIVE.

DURING APRIL ..38 ANSWERED THE APPEAL FROM THEIR PALS "OVER THERE" FOR REINFORCEMENTS; AND OF THIS NUMBER 431 WERE PASSED PHYSICALLY FIT AND ATTESTED.

1,000 MEN

HOWEVER MORE ARE NEEDED—AND NEEDED AT ONCE. NEARLY ALL YOUR CHUMS HAVE RESPONDED TO THE CALL, AND SOONER OR LATER YOU YOURSELF MUST COME.

REMEMBER

THE NEWFOUNDLAND VOLUNTEER "IS ALL WOOL AND A YARD WIDE —GUARANTEED NOT TO RUN."

(Yesterday's Enlistments.)

CITY:

ED. EARLE, Holloway Street.
W. GARF, Power Street.
JAS. ESCOTT, Cornwall Avenue.

OUTPORTS:

PATK. MURRIN, of Thos., Pouch Cove
STEPHEN POWER, of Patrick, Dunville.
JAS. SQUIRES, of Eli, St. Phillips.
J. CHURCHILL, of Ambrose, Queen's Cove, T.B.
H. MULLINS, of Chas., Catalina.
EB. STRICKLAND, of Wm., Spaniard's Bay.
RD. CRANE, of the late Wm., Tilton.
JOHN W. FOX, of the late Patrick, Avondale.
GERALD O'BRIEN, of John, Holyrood
JACK MITCHIN, of Geo., Hr. Grace.
V. LEONARD, of the late Thos., St. Leonard's.
M. LEONARD, of John, St. Leonard's.
GEO. HILLIER, of Wm., New Hr.
WM. WHITTLE, of Jos., St. Kyran's.
FRED LEONARD, of John, St. Leonard's.
A. STRICKLAND, of Geo., Lamaline.
J. H. CREWS, of John. Lamaline.
A. THORNE, of Wm., New Harbor.
P. S. MORRISSEY, of Patk., Holyrood.

Last Night's Performance.

Play-goers attending at the Casino Theatre last night, are unanimous in declaring that the entertainment, put on in aid of the Jensen Camp, was one of the very best ever. A crowded house greeted the rising of the curtain on "Sunset," a single act sketch by Jerome K. Jerome, in which the different characters were pourtrayed by Mesdames Cooper and Warren, Miss Mary Doyle, Major W. F. Rendell, Mr. W. R. Warren and Pte. Leonard Reid.

The parts in "Pantaloon," a semi-pantomime, were presented by Misses Frances Gosling, Lois Reid, Blakie Ayre, Captain Campbell and Mr. C. B. Carter, and those in "Rosalind" by Mesdames Cooper, Colville, and Mr. W. Angus Reid. The performance was under the direction of Mrs. Colville and was, as expected, a perfect treat. All those who participated last night have added fresh laurels to their theatrical honors, and won a first place in the hearts of lovers of the stage. The settings to the plays were excellent; the scenery new and striking, and the costumes in keeping with the setting. During the intervals, Mr. Arthur Williams and Miss Herder rendered solos in their usual first class style, receiving much applause, both singers being repeatedly encored. Mr. F. E. Emerson acted as accompanist. His Excellency the Governor and Miss Harris were unable to be present, but will be in attendance to-night when an audience, fully as large as that of last night, should fill the house, not only because of the excellent entertainment, but to help the very worthy object for which it is presented.

Diana's Turn Out.

The Dinana finished discharging her second load of fat for this season yesterday, the turn out being as follows: —1,360 young harps, 60 young hoods, 895 bedlamers and 512 old harps, a total of 2,827 seals, weighing 89 tons, 18 cwt., 0 qrs., 23 lbs. gross, and 83 tons, 15 cwt., 3 qrs., 21 lbs. nett. The nett value of the catch was $16,482.55, and the crew of 79 men shared $68.24. The young harps averaged 40 pounds, the old harps, 126, and the bedlamers, 89 3-4 lbs.

FOR S. W. COAST.—The S. S. Fogota will replace the S. S. Glencoe on the South West Coast while the latter is undergoing extensive repairs. The Fogota is scheduled to leave to-morrow.

Grape-Nuts

is a standard mixture containing wheat and malted barley, well suited to these saving times. NEEDS NO SUGAR.

Port Union Siding.

A list of amounts totalling $12,442.43 paid for land confiscated, arbitrators' fees and other expenses, in addition to the statement tabled by Premier Lloyd on the previous day, brings the cost of Mr. Coaker's special line to Port Union up to over $45,000. When the additional expenses which the Government Engineer anticipates are included it will be found that Mr. Coaker's siding has cost the Dominion in the neighbourhood of $60,000. And this is not all, for from a gentleman who came from Catalina a few days ago it is learned a a special customs, postal and telegraph office is being fitted up for his convenience. Likewise we learn that Mr. Coaker has informed his Unions that two of the northern boats are to make Catalina their terminus. The object of this, it is said, is to boost the Trading Co.'s business, and incidentally enable the Reid Newfoundland Company to secure an increase in the subsidies now received by them under the 1898 contract.

No Cause Adduced.

Deputy Minister of Justice Summers received the following message from Magistrate Roper, of Bonavista, yesterday:—

"Josiah Elliott, of Newman's Cove, left his home this morning, and within half an hour was found in a dying condition in the sea near his home."

Methodist Clergy Leaving

Not in the history of the Methodist Church in this country have there been so many transfers in one year as is taking place during 1918. The following clergymen are being transferred to various conferences throughout the Dominion of Canada: Rev. N. M. Guy, who goes to Bermuda, becomes attached to the Nova Scotia conference, Rev. F. R. Matthews goes to the Montreal conference, Rev. Henry Scott to New Brunswick and Prince Edward Island, Rev. James Pincock to Manitoba, Rev. H. Godfrey to London, Ont., Rev. S. J. Pike to Montreal, Revs. H. C. Suter and F. G. Weir to Alberta, Rev. E. P. Coish to Hamilton, and Rev. Wm. J. Arms to Toronto. There is one Canadian exchange to this country, Rev. E. W. Forbes, who comes from Nova Scotia to take up the duties of Pastor of Gower Street Church in June next.

FULL HOUSE WANTED TO-NIGHT.—Seats in Gallery and Parquette must be filled. It's up to you to help. SUNSET, PANTALOON, ROSALIND.
apr30,2i

There is no prettier trimming for a large flat hat than a wreath of leaves around the crown.

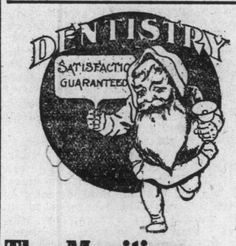
Patriotic jewellry is the proper and appropriate thing at this moment.

REID'S BOATS.—The Home left Placentia at 6 p.m. yesterday on Red Island Route.

ARE MORE BECOMING THAN FLAT LENSES.

The edges of Toric Lenses do not show as prominently as those of flat lenses. They fit in close to your eyes. You will find Torics much more becoming and useful. They give you a wider, clearer field vision. You should know about Toric Lenses. Let us explain them.

R. H. TRAPNELL,
Eyesight Specialist.
St. John's.



The Maritime Dental Parlors.

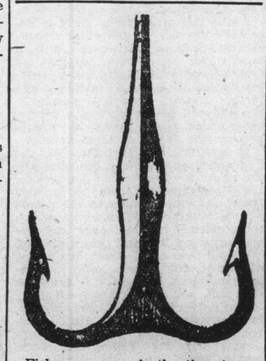
(The Home of Good Dentistry.)

Give the matter of your teeth some thought. They deserve it. If you require dental advice consult us. It will cost you nothing, and any work you may entrust to us will be done in such a way as to give entire satisfaction. We are specialists in extraction and plate work. Our painless method of extraction, used solely and exclusively by us, cannot be surpassed. Our artificial sets, which are of the best quality, fit perfectly and defy detection. Crown and Bridge work and Filling at reasonable prices. Plates repaired and made strong as ever.

Painless Extraction .. .. 25c.
Full Upper or Lower Sets $12.00

'PHONE 62.

M. S. POWER, D.D.S. (Graduate of Philadelphia Dental College, Garretson Hospital of Oral Surgery and Philadelphia General Hospital.)
176 WATER ST. (opp. M. Chaplin's.)
nov24,s,w,tf



Fishermen, now is the time to secure O. Mustad's Jiggers or Pilk Hooks. They are bright, small and act as a minnow, attach small swivels to make it spin. Jus try this famous Norwegian fish killer, any ordinary lead sinker will suit, but place one swivel above the sinker and the other below to keep your line from twisting.
apr26,tf

Why Import Loose Leaf Supplies?

We can duplicate your Ledger Leaves and Every Accounting Form you use on better paper than you can import.

We can supply Binders to fit every form you use.

Our Counter Check Books are better value than any brought into the country.

If the best is good enough for you, place your order with

DICKS & CO., Ltd.
Manufacturing Stationers.
Ask our Representative to call.
'PHONE 47.

Many small ostrich tips piled on top of a close turban make a becoming trimming.

Casualty List.

(Received April 30, 1918.)

Died April 29th.

1940—Pte. Leo. M. Shortall, 141 Gower Street.

Died at Altdamm, Germany, April 3rd, Authority: Telegram from Copenhagen to Central Prisoners of War Committee.

2214—Pte. Lewis G. Hudson, Adam's Cove, Bay de Verde.

Letter from 1766 Sergt. Moakler, dated March 17, Reported

1509—Pte. Michael J. McKay, Merrymeeting Road. Tuberculosis.

Died of Wounds, April 28.

2010—Sergt. Martin Picco, D.C.M., Bos Warlos, Port au Port.

Dangerously Ill, 2nd Australian General Hospital, Wimereux, April 26.

2287—Pte. Alphonsus J. Edwards, Duckworth Street.

57th Field Ambulance, April 12th.

2640—Pte. John Edgar, 35 Pennywell Road. Wounded; no particulars given.

Wounded—Remaining at Duty.

3193—Pte. George Cuff, Bonavista.

Still Seriously Ill—April 21st.

3835—Pte. Mallon Baker, Elliston, T.B.

Improving—April 21st.

3234—Pte. Michael McGrath, 6 Convent Square.

3050—Corp. Harold A. Walsh, Liveville, Battery Road.

J. R. BENNETT,
Minister of Militia.

Obituary

PTE. LEO M. SHORTALL.

In yesterday's casualty list there appeared the name of Pte. Leo M. Shortall, son of Mr. W. P. Shortall, and Mrs. Shortall, Gower Street, who died of wounds on the 29th ult., at Wandsworth. The deceased was one of our most popular young men and played a prominent part in the October drive, 1916, when the Nfld. Regiment captured a number of German trenches, prisoners and guns. In the battle of Monchy he was severely wounded and for nine months was treated in St. George's Hospital, London, and on January 3rd last was transferred to Wandsworth. A couple of weeks ago messages were received stating that his condition was critical. On special permission from the Government, his mother started to journey to the Old Country to be with her boy and comfort him before the end came, but such was not to be. General sympathy will go out to the bereaved parents in their hour of trial.

Here and There.

When you want Steaks, Chops, Cutlets and Collops, try ELLIS'.

GOOD MONEY. —The crew of the Diana, who made two trips to the icefields, cleared about $225.

When you want Roast Beef, Roast Veal, Roast Mutton, Roast Pork, try ELLIS'.

SHIPMENT OF SALT. — A large shipment of salt is being discharged at the Furness Withy Co.'s premises this morning.

When you want something in a hurry for tea, go to ELLIS'—Head Cheese. Ox Tongue, Boiled Ham, Cooked Corned Beef, Bologna Sausage.

PERSONAL.—Hon. R. Watson, who was attending the annual meeting of the Grenfell Association at Boston, reached the city by to-day's express.

Grand Dance, in aid of Florizel Disaster, Botwood Hall, Thursday, May 2nd. Tickets 50c. Come one, come all.
ap130,2i

BOY SEALERS.—The five boys who made the trip to the icefields in the s.s. Diana made $30 each, and thoroughly enjoyed the voyage.

CHEAP OYSTER STEWS.—To clear our stock of Oysters, we are serving Oyster Stews at 25c. WOOD'S West End Restaurant.—apr27,tf

ICE CONDITIONS BAD. — The Straits of Belle Isle and most all the harbours in Green Bay are still blocked with ice, and as a consequence the regular coastal mail service, which is scheduled to commence to-day, will be postponed till the ice moves off.

Coughs, Colds, Bronchitis, Asthma, and various Lung Troubles can be cured by taking Stafford's Phoratone Cough and Cold Cure. Price 30c. btl. Postage 5c. extra.

MAGISTERIAL ENQUIRY. — The enquiry in connection with the death of Mr. Jas. Flynn, sectionman, who was killed recently, near Whitbourne, was continued before Judge Morris yesterday when two witnesses were examined. The enquiry will be resumed this afternoon.

Stafford's Prescription "A" for Indigestion, Dyspepsia, Catarrh of the Stomach and Nervous Dyspepsia. Price 30c. and 60c. bottle. Postage 5 and 10c. extra.—apr5,tf

Good Style!

Yes, the best there is; and the wearer of a Warner's looks comfortable. She looks as though she really enjoyed wearing her corset. Even poor dressing cannot conceal the good lines that a Warner's Corset will give.

It is the best Corset we sell.

You may be stout or extremely slender, but we can fit you with a Warner's—fit you comfortably, too, with a Corset that we guarantee not to

RUST, BREAK, or TEAR.

Price from $1.80 up.

Marshall Bros

Sole Agents for Newfoundland.

The sentiment represented by

THE WEDDING RING

suggests the selection of an article guaranteed to be Finest Gold, good colour, and made with great care—a ring to be found at—

T. J. DULEY & CO.,
Reliable Jewelers, St. John's.

DON'T BE A PACIFIST!

Be a red blooded Britisher.

Pacifism and non-resistance cost Russia 76,000 square miles of territory, 56,000,000 people and a $3,000,000,000 indemnity, and although peace is signed Germany is still plundering Russia.

Young Man

Join the train for Berlin and help sign a Righteous Peace.

This Space Given by the Newfoundland Clothing Co., Ltd.

Here and There.

Dances by C. C. C. Band to suit everyone in the C. C. C. Hall on Friday next.—apr30,4i

Help the Soldiers' Fund by coming to the Dance in the C. C. C. Hall on Friday at 8.30 p.m.—apr30,4i

Stafford's Phoratone for all kinds of Coughs, Colds, Bronchitis, Asthma and various Lung Troubles. Price 30c. btl. Postage 5c. extra.—apr5,tf

Tickets for the Soldiers' Dance on Friday for sale at the Atlantic Bookstore, Gray & Goodland's and Wadden's Fruit Store. Gent's, $1.00; Ladies', 50c.—apr30,4i

KEEP MINARD'S LINIMENT IN THE HOUSE.

European Agency.

Wholesale indents promptly executed at lowest cash prices for all British and Continental goods, including:

Books and Stationery,
Boots, Shoes and Leather,
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China, Earthenware and Glassware,
Cycles, Motor Cars and Accessories,
Drapery, Millinery and Piece Goods,
Fancy Goods and Perfumery,
Hardware, Machinery and Metal,
Jewellery, Plate and Watches,
Photographic and Optical Goods,
Provisions and Oilmen's Stores,
etc., etc.

Commission 2½ p.c. to 5 p.c.
Trade Discounts allowed.
Special Quotations on Demand.
Sample Cases from $50 upwards.
Consignments of Produce Sold on Account.

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