Vol. XXIX. No. 142

THE MOLSONS

MONTREAL, THURSDAY, OCTOBER 22, 1914

ONE CENT

Domicile"

here the Duty on Local Assets is Rate as That on Whole Estate,

iblish the fourth and last instalme

d's discussion of succession duties.
address, the provincial collector says:

every country. Each State or Gov-the legal axiom that "moveables fol-e" in order to claim duty on all the mitted by the death of one of their

there also the situs of the head office

is held to be the situs of its shares tuty is claimed on their value even if the estate of a non-resident decedent.

the law, these corporations must ob-om the State Treasury before passing

ch shares or bonds. In other words, ecutors, after paying duty to their

t are further obliged to file reports

er governments to whom they must n tax or duty before they can secure

here, except in Quebec, the rule is

al assets is payable at the rate ap-oral value of the entire estate.

s the situation is complicated by

e of the will and appoint a local ad-

ne purpose of paying the succession is securing the transmission of the

state, which means quite an amount court fees, solicitors' charges and ration without speaking of the an-

y in winding up the estate.

nt to consider before buying attractities. If we bear in mind that in

rchaser's death, his executors might

luty ranging from 16 to 10 per cent.

of the same on date of death, one to have the will probated anew and

appointed in the territory within ffice of the corporation happens to

all the legal expenses which this

tates, the proposed deal or invest-eign securities will loose much of

ation exists almost everywhere. It

al that business men should have

and put a stop to this practice.

tates, business men and econom

deavoring to bring about unifor-

taxation throughout all the States,

ommittee which was appointed to

neritance tax law, suggested tha

the evil of double taxation would

to the State of the domicile the

the State of New York, who was

at committee, convinced the legis-that they should adopt this maxim,

t no duty is payable by the estate

n stock and securities of New York e State of Connecticut will soon

in its statutes, if it has not al

the National Tax Association holds

year and the reports of the vari

papers read by the members, are

me which is distributed to each

The set of these reports consti-

ble encyclopedia on all taxation

the members of this association

llers or tax assessors, professors ate Governors. Its membership

· all business men are earnestly

er 21. — The Michigan Railroad nas granted railroads permission

ANTS INCREASE.

ates 5 per cent.

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NTREAL

xample for the other government

'National Tax Association."

entatives of a decedent to apply

veables Follow the

t Not in This Province.

Has Adopted Aniom That

FERENCE IN QUEBEC

LETTERS OF CREDIT ISSUED
TRAVELLING CHEQUES ISSUED
TRAVELLING CHEQUES ISSUED
OF ATTS AND MONEY ORDERS ISSUED

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attention and is absolutely smokeless. We send our Demonstrator to show you how to

PHONE LA SALLE 397

MANTREAL LIGHT. HEAT & POWER CO. OR YOUR FUEL DEALER.

BELGIAN ARMY FIGHTING WITH GREAT VALOR UNDER KING

Little Army Doing Magnificent Service-Fighting Going on Night and Day on Land in Sea and Air.

Paris, October 22.—Furious counter attacks by the Allies toward Courtrai in an attempt to cut off the ship as beautiful. Evidently the British fire was displayed in the British fire was displayed by the British s given to the valor of the Belgian forces under King the balloonists by the Germans. Albert, that are fighting along the Yser River. Fighting is going on night and day with attacks being nade by land, sea and air.

There is a confident feeling in French military been prepared.

afvantage has been with the Ailles during the past ing, which had lasted for eight days. No confirmation has been had of the report that the Germans were compelled to withdraw enemy. rom Ostend under the vigorous fire from the British

An unofficial report says the Allies are in Rouliers, miles northeast of Ypres and this likewise lacks

TROUBLE IN PORTUGAL.

ndon, October 22.—A dispatch from Oporto, Suwalki to Lyck have been repulsed. Portugal, via Paris, says: "Telegraphic and telephone tion with Lisbon have been cut. A numer of bombs have been found on the railways."

A delayed dispatch from a News Agency corres-

eht sent from Lisbon Tuesday night says: "The night (Monday) passed quietly in the province. There has been no attempt at insurrection exsept at Braganza and Masra. At the latter place 250 RUSSIANS HAVE BEEN men of the infantry school were arrested. In the e of the night parties paraded the streets cheering for the republic and making hostile demonstra-lions outside of the offices of the Monarchical newspapers. The Royalist outbreak at this time is at-tributed to prevent Portugal joining the Allies."

REECE WILL ENTER WAR IF

We shall enter the war if any more of the Balkan penetrate. States do and necessarily we shall go to war if Servia is attacked by any other Balkan State since we have an alliance with Servia. But at present there large an alliance with Servia. But at present there ppears no likelihood that we shall have to take part in European conflict.

My government has not informed me of the de-

EMDEN AGAIN ACTIVE.

n, October 22.—A Reuter despatch from Sim-India, says it is reported there that the German the Emden has sunk several more British and that their crews have been landed at Co-

P. E. ISLAND DONATIONS.

15 tons of cheese, 30 cases of canned meats and carload of groceries valued at \$6,500, the cash dona-

GERMANS ARE RETREATING.

ALLIES DESTROY RAILWAY.

chion, October 22,—A Reuter despatch from Amdestroyed the railway to Ghent.

BANK **GERMANS FROM COAST**

Marksmanship of Gunners on Battle Ships Marvellously Accurate

OSTEND EVACUATED?

While Story of Evacuation is Unconfirmed Conso Allowed it To Pass—Russians are Meeting With Success All Along the Line.

London, October 22.—Heavy fighting raged to-day ong the French and Belgian seacoast, and extended well in towards the strong German position around Lille. British warships off the coast are continuing to take an active part in the battle, the accuracy of their gunners shelling the German positions ashore has undoubtedly resulted in the Germans losing control of much of the sea coast territory they had occupied. The British fleet is reported now outside Ostend, shelling the German positions around the seaport. It is even reported in several despatche that the British fire has compelled the Germans to vacuate the ctiv.

The German evacuation of Nieuport on the sea-coast under the terrific fire of the British warships is apparently confirmed by a later despatch stating that the Germans were shelling the town and trying ineffectually to reply to the fire of the British ships Putting together the many despatches which have

een received from the fighting front the past few hours, it is evident that the British warships have been engaged in almost continuous bombardment of the coastal positions of the Germans for several days The big guns commanding the country for miles from the coast have effectually swept the Germans away, the invaders having no artillery capable of replying to the naval guns. The Daily Mail printed to-day a despatch from its

Dunkirk correspondent sent yesterday. It gave some details of the British fire. The naval guns, the correspondent stated, utterly destroyed the town of Slype, which the Germans held stubbornly in great force. The Germans were driven out by the heavy fire, the British gunners even succeeding in demolishing the house occupied by the Germans as headquarters. It was blown to bits.

Allies toward Courtrai in an attempt to the ballomists over the German forces operating near Nieuport, Dixmude rected by balloonists over the German position, for the correspondent mentions the shooting of one of

No confirmation has been received of the forced evacuation of Ostend by the Germans, but the des-patch was passed by the British censor. Arrivals at More than fifty towns and villages have been Folkestone from Calais to-day assert that Ostend is More than fifty towns and viringes have been proposed out entirely or ruined by the fighting particularly by artiflery fire.

Important victories over the central German army There is a continent regular trees. There is a continent regular trees that the English Channel expedition of the in Russian Poland are claimed by the Russian General whole northern front of the German army suddenly that they have been obliged to leave their wounded retired to a new fortified position which has al-It is officially claimed by the War Office that the tula battle and told of Russian successes in the fightsued its first detailed statement on the great Vis-

The Russians are now vigorously pursuing the

The situation to the south in Galicia also favors the Russians. They are holding their strong fortified

dermans to dislodge them. In East Prussia the Russians are beginning to asume the offensive again and have had some partial successes. Strong attacks by the German from

Vienna despatch received here through R stated that the Germans have been driven back forty east have been unable to continue their advance.

The Vienna despatches say that the positions held by the Russians in Galicia are impregnable and that attempts to storm them have failed.

DRIVEN FROM HUNGARY. Vienna, October 22.—Via Berlin and Amsterdam— given him an unjust deal. It is officially announced that the Bussians have been driven from Hungary, and that the Austrians are

"The following statement was issued to-day "We have gained ground in several spots in SERVIA IS ATTACKED. heavy stubborn attack on fortified positions of the SERVIA IS ATTACKED, inigton, October 22.—Minister Schliemann of says:

"Last night our troops captured the heights north

BRITAIN FLOATS RUSSIAN LOAN.

Paris, October 22.—A Havas Agency despatch from Petrograd says that the Russian Finance Minister has been authorized to place short term treasury bonds amounting to \$60,000,000 on the English mar-

> ORDERS TANK STEAMER RELEASED Washington, October 22.—Great Britain has ordered

REGULAR DIVIDEND.

the tank steamer John D. Rockefeller released

(Special Correspondence.)

own, P.E.I., October 22.—Up to date the cent., payable in scrip November 14th to stock of cent., payable in scrip November 14th to stock of cent., Dividend is redeemable in cash and has shipped to Halifax for Belgian relief fund record October 31st. Dividend is redeemable in cash of bedding and clothing valued at \$80,000; in two years with interest at 5 per cent. per annum.

RAILROADS AWAITING RATE DECISION. steel industry has there been such an absence of rell and an experiment of the market for 1915 requirements, but the outlook for the market for 1915 requirements, but the outlook for the next year could not be more discouraging. Not until the formans on the Belgian coast for 36 hours. The the Inter-State Commerce Commission hands down the Inter-State Commerce Co adds that the Germans are retreating in its decision in the freight rate case can any stimulus be imparted to the equipment market, and not ther

ST. LOUIS BANK CLEARINGS.

St. Louis clearing \$10,629,428; decrease \$2,454,473.

inless the railroads are permitted to increase their

RUSSIANS SHOWED GREAT ENERGY IN COMING TO WARSAW'S DEFENCE

ents Found on Germans Showed That Latte Expect to Effect Capture by October 17.

Petrograd, October 22.—An official Russian News Agency issued the following statement:

"The Russian troops coming to the defence of Warsaw displayed exceptional energy. They saved the city from a German bombardment. The Russian coup was effected with great swiftness that was called for by strategical reasons.

"Documents taken from prisoners who were captured show that the Germans were confident of entering that city between the 15th and 17th of October.

"Siberian regiments are arriving at Warsaw and were sent to the front. In a desperate bayonet charge at night in the forest of Motschidlovsk, they

"The 18th German corps and some of their reserve roops who attempted to push forward in region etween Blonie and Pruszkow suffered severely. was there that the Siberian troops with other Russian forces inflicted terrible losses on the enemy Many villages in the vicinity were taken and re-taken in hand to hand fighting

"It is officially announced that ("eneral Brousilloff, the victor of Halicz, is in command of the Russian troops operating against the Austrians south Przemysl. A statement issued on operations in that portion of Galicia says:

mysl for six days. Austrian losses have been tremendous. Thousands of prisoners have been taken. These include many Germans.'"

ENEMIES' SHIPS ARE TO BE REMOVED FROM SUEZ CANAL.

London, October 22.-The British Government will move from the Suez Canal all German and Austrian ships which have taken refuge there, and which have not hitherto been detained because of hostil

The British Foreign Office has sent a note to all Government's intention.

It is thought that all German and Austrian vessels will now be sent to British ports, and that prize courts will pass upon what is to be done with them A definite decision in the matter, however, has not been reached.

WAR REVENUE BILL.

Washington, October 22 -- By a vote of 128 to 52 the House adopted the Conference Report on the War No roll call was demanded by the Republicans, all of whom voted against the conferen of Oklahoma, and Witherspoon, of Mississippi, were the only Democrats who rose in opposition to the bill. The measure was sent immediately to the Senate.

ALLIES MAKE STEADY GAINS.

mans has failed and that from now on the in- Staff to-day. In despatches from Petrograd it is and Dutch sources to-day indicate that the Allies Germans has failed and that from now of the man admits that the German and Austrian armies in the are making steady gains in the Franco-Belgian come as a surprise to the French and British if the repulsed and the Allies have followed up their advantage with violent counter-attacks.

The Anglo-French and Belgian forces operating in northern Belgium have received able assistance from the British warships, especially in the region of Nieuport and Ostend, where the Germans were driven from the trenches they had constructed on the water front.

A despatch from an unnamed point in France to positions despite all attempts of the Austrians and the Daily Mail says the Allies have occupied Courtrai in Belgium

The Allies now occupy Nieuport and have pushed the Germans eastward from Dixmude. The German attack against Nieuport had been successful, but

ATTEMPT TO ASSASSINATE COMMISSIONER R. C. HARRISON.

their triumph was short lived.

New York, October 22.—An attempt to assassina Deputy Commissioner Richard C. Harrison of Department of Docks and Ferries, was frustrated by an employee of the department wrenching a revolver from John O'Connor of Brooklyn, who said he intended to kill Harrison, declaring that the official had

Men of Canada Fellow Americans Proud our hearts beat for you over the border:

Proud of the fight you wage, Proud of your valiant youth Sailing to battle for freedom and order.

Many's the bout we had-Yankee, Canadian, redcoat and ranger; But our old brotherhood,

Stanch through the centuries, s in our blood now to share in your danger.

Ah, it's a weary thing Waiting and watching here ourselves to a frozen neutrality; Yet, in a world at war.

it to forge the strong peace of finality. Though, then, our part be Peace,

Yet our free fighting souls *
with your own 'gainst the world-lust of Vandals; Yea, in the dreadful night

We, with your women, ween And for your shroudless dead burn our shrine candles. So, by the gunless law-

By our souls' faith, that no border can sever, Freedom !-now may you fight, Waging the death of war,

Kin-folk of Canada.

with his legions the Lord of Disords God save your gallant sons! Would we might sail with them over the border!

-By Percy MacKaye, in the Boston Transcript

Captain Grant Fought Tough Battle OWN SHIP ON FIRE Unable to Go To Rescue of Survivors Because Damage Done to Own Vessel and Fear of

Auxiliary Cruiser Under Command of

(Special to The Journal of Commerce.) ton, October 22.—The Carmania, of the Cunard ine, which was on the Boston-Liverpool route and was changed to an auxiliary cruiser on September 14th, sank the German auxiliary cruiser Cap Trafal gar, the largest and newest of the ships of the Ham ourg-South American Line. The Carmania and Cap

Trafalgar were about the same size (19,000 tor and of equal armament The following letter describing the engagement ha been received from one of the crew of the Carmania.
"Shortly after 11 a.m. on the 14th of Sepember, we ade out a vessel off the western end of an island and on nearer approach we saw there were three -one a large liner, the others colliers; the

latter had her derricks topped and were probably working when we hove in sight. Before we had raised their hulls they had separated and were making off in different directions. The large vessel was apparently about our own size, with two funnels, ainted to resemble a Castle Liner.

amer turned to starboard, and headed towards us; she was then steering about south, and we were

"The weather was fine and sunny with a moderate breeze from southeast. Our speed was 16 knots, and his apparently about 18 knots.

That is the Reason Why the Price is Low, Canadians

"At about 8,500 yards we fired a shot across his bows, and he immediately opened fire from his starpoard after gun. "We opened with all port guns, and the firing be-

suffered. He was then well on our port side, all our simple one, as the prices on the other side are report guns and his starboard guns engaged and firing "Owing to the decreasing range his machine guns

was turned away from him and the range opened. oattery was engaged. Two of our hits were seen to side. take his deck steam pipes. He was well on fire forvard ,and had a slight list to starboard.

the ship conned from aft, using the lower steering that it was a hard thing for the Canadian millers.

"At this time the enemy was on our starboard bow bows first, with colors flying.
"It was some time before we got the fire under,

the survivors, some of whom got away in boats and were picked up by one of the colliers.

The enemy before sinking was in wireless comnunication with some German vessel, and as the moke was seen on the northern horizon, and the signal man thought he could make out a cruiser's

"When we were in touch with a British cruiser we sked him to meet us, as the ship was unseaworthy and practically all communications and navigational instruments were destroyed, rendering the conning and navigation of the ship difficult and uncertain.

"On the 15th, at 4.30 p.m. another British cruiser picked us up and escorted us until relieved by the first one, who took us to an anchorage to effect tem-"Seventy-nine projectiles hit the ship, making 304 hiel in the Bois d'Ailly-

Capt. Grant, the commander of the Carmania, is de Montare. first cousin of Lady Taylor, the wife of Sir Freder-

JAPANESE ARE ACTIVE.

London, October 22.-Bombardment of Tsing Tag by heavy artillery corps of the navy was opened today, according to a statement issued at the Ad-

This is the beginning of the final stage of the lege of the German fortress. Heavy guns from Japanese battleships have been

anded, and it is expected the reduction of the fortress Practically all of the Japanese warships, except

ose at Tsing Tao, have been detailed to search the with 4,850,000 feet of pine lumber. Her transfer to Pacific for German cruisers.

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Collections Effected Promptly and at Reasonable

After running away for a little while, the large teamer turned to starboard, and headed towards OF BREAD IN BRITAIN

Have to Pay More, Says Mr. R. Neilson, of the Lake of the Woods.

When asked how it was that the people in Engcame general. We are now well within range and most of his shots going over, consequently our rigging, masts, funnels, derricks and ventilators all gulated by the Government, and this tends to keep them down, add to this the fact that at the time were becoming particularly dangerous, so the ship transient from America, and since then a great deal "The ship continued to turn until the starboard not pay the Canadian miller to ship to the other

ward and had a slight list to starboard.

"One of his shells had passed through the cabin under our forebridge, and although it did not burst, it started a fire which became rapidly worse, no water being available owing to the fire main having been shot through and the chemical fire extinguishers proving of very little use. The fire got such a firm hold that the forebridge had to be abandoned, and the connection of the mills and the more that was exported the cheaper it could be sold in some markets. Mr. Nellson could not suggest any remedy to reduce the cost here, and said the spin counsed from aft. using the lower steering that it was a hard thing for the Canadian millers. Although a great many people were of the opin-

"At this time the enemy was on our starboard now with a heavy list to starboard, and at 1.50 p.m., or one hour and forty minutes from firing the first and Hungary has been completely shattered, accordance to starboard and went down shot, she capsized to starboard and went down ing to a dispatch from Berlin transmitted by a News correspondent at Copenhagen. He states that which necessitated keeping the ship before the wind, and consequently we could not go to the assistance of frontier into Russia. Hungary is now cleared of

THEIR VIOLENT ATTACKS. Paris, October 22.—Official communique follows:
"On our left wing large German forces have confunnels, we went off full speed to the southward, al-The positions occupied by the Allies have been main.

> partial attacks, which have all been repulsed, not-ably at Fricourt to the east of Albert on the plateau to the east of Craonne, in the region of Souain, in the Argonne at Pour de Paris (southwest of Varennes), in the region of Melancourt, in the Woevre region toward Champlon and at southeast of St. Mi-

in the southern part of the Woevre region on the Bois

ick Williams-Taylor, the general manager of the ment of the Russian army has accomplished an im-"In the Russian theatre of war the forward move portant success in the region of Warsaw. They have repulsed the enemy more than seven miles. The progress of the Russians is equally appreciable at Ivangorod and to the south of Przemysl."

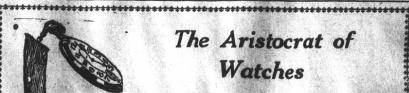
STUDENTS CALLED TO COLORS.

Petrograd, October 22.—All students of the High Schools hitherto exempt from military duty were summoned for service by the War Office to-day. This will increase the Russian army by 200,000.

TRANSFERRED TO AMERICAN FLAG New York, October 22.—The steamer Robert Dol

the American flag was made at St. Lucia.

arrived from British Columbia, via Rio and St. Lucia



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A gentleman wants a gentleman's watch. A watch he is proud to own—one he knows to be thoroughly reliable. Our new model extra thin watch is the last word in watch construction. It is adjusted to meet all conditions and is recognized as the thorough bred of watchdom. We in vite your critical inspection.

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