

SUTHERLAND'S ROYAL LINEN

Note Paper and Envelopes

25c per lb.

The greatest value in Writing Paper in the market. Try a package and you will always use it.

JAMES L. SUTHERLAND

BOOKSELLER AND STATIONER

J. S. HAMILTON & CO.

44 AND 46 DALHOUSIE ST. BRANTFORD

IS WHERE YOU GET THE VALUE FOR YOUR MONEY

Smooth Old Whiskies
Fine Old Wines
Creamy Ales
Delicious Liqueurs

"QUALITY AND PRICES RIGHT"

J. S. HAMILTON & CO.

44 AND 46 DALHOUSIE ST. BRANTFORD



Make It A point to see the splendid assortment of HATS on Saturday at Broadbent's

We will offer a very special purchase of Stiff and Soft Hats in the newest colorings. Regular values at \$2.00, \$2.50 and \$3.00.

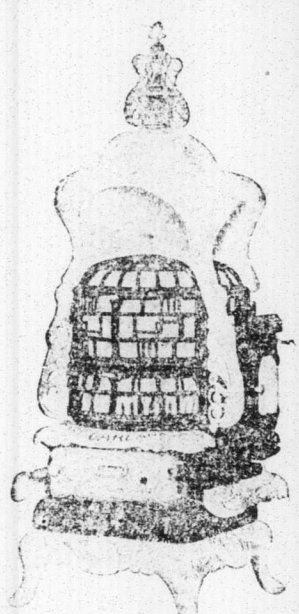
for \$1.00

This is cheaper than wearing your old hat.

BROADBENT

JAEGER'S AGENT 4 MARKET ST.

Also entrance through United Cigar Stores, Colborne St.



BANKRUPT Sale of STOVES

For Coal and Gas now on sale and must be cleared at sacrifice prices.

CALL AND SEE OUR DISPLAY!

R. FEELY

48 MARKET STREET

HOW BRITISH RAISE EXTRA WAR MONEY

Profits of Concerns Having \$500 or More Surplus Are Taxed.

DATUM LINE KNOWN AVERAGE PROFIT

Certain Businesses Which Expected to Recoup Peace Losses Deal With.

From English newspapers just to hand, the following verbatim extract has been taken from Chancellor of the Exchequer McKenna's budget speech describing the new tax on war contractors' profits, which is interesting in view of the demand that a similar tax should be established in Canada.

I come now to my next source of additional revenue, which I have to obtain from what I would call the excess-profits tax.

It is proposed to introduce a special tax in respect of profits which have increased during the war period. The tax is to extend to all trades, manufacturers, concerns in the nature of trade and business, including agencies—(owners)—whose profits for any business year of account ending on any date between Sept. 1, 1914, and July 1, 1915, exceeded the profits on the income tax assessment for 1914 by more than £100.

That, in brief, is the general principle of the proposal. Some explanation is needed to show how it will work in particular cases.

Taking as the datum line the known average of profit assessed to income tax for the year 1914-15, a return will be required of the actual profits of the business year, and, as I have said, the taxpayer will be charged a special tax on any excess which these profits show over the datum line. This is the general liability which can be adjusted on appeal on any of the following grounds:

First, if the profits assessed to income tax for the year 1914-15 are less than 10 per cent. on the capital employed by the proprietors in their business on April 5, 1914, that percentage of their capital may be taken as the datum line.

Next, where in the case of businesses mainly carried on before the war for supplying under government contracts munitions of war and war materials less than a fair return has been made on the proprietors' capital in the preceding three years, the datum line after deducting therefrom a tribunal specially appointed as one which would be fair in all the circumstances of the case.

A 60 PER CENT. IMPOST
The committee will see that this is a very limited number of businesses—I do not suppose there are half a dozen—which have been carried on without profit for a great many years in peace. I will not say in the expectation of the hope, but on the possibility that one day in war they might recoup themselves for their loss. It is a fact which should be taken into account by an independent tribunal in determining what the datum line ought to be.

The third condition of which account must be taken is where additional capital has been invested during the war period. In such cases an allowance must be made for the capital invested. In the same way capital invested in the three years prior to the war which has been unremunerative during that period may be a subject for consideration.

In ordinary circumstances 6 per cent would be the rate of interest applicable to the two last cases, but, on appeal to a tribunal specially appointed, this rate of interest may be exceeded for any special reason, such as rapid depreciation, obsolescence, or the fact that the capital employed is useful for war purposes only.

The estimate of the revenue obtained under this excess war profit tax is £30,000,000 in a full and effective year.

I gave, the committee will remember, as the data to be taken as the limits of the business account year, Sept. 1, 1914, and July 1, 1915. That does not mean that the same principle of taxation will not apply to business accounts which are made up to a later date; but I am dealing now only with the immediate effect of this tax in this year.

Mr. A. MacCullum Scott (R., Glasgow, Bridgeton): Is that in addition to State of Ohio, City of Toledo, Lucas County, Ohio.

Frank J. Cheney makes oath that he is the sole partner of the firm of F. J. Cheney & Co. doing business in the City of Toledo, County and State aforesaid, and that said firm will pay the sum of ONE HUNDRED DOLLARS for each and every copy of CATARRH that cannot be cured by the use of HALL'S CATARRH CURE.

Sworn to before me and subscribed in my presence, this 6th day of December, A. D. 1888.

A. W. GLEASON, Notary Public. Hall's Catarrh Cure is taken internally and acts directly upon the blood and mucous surfaces of the system. Send for testimonials, free.

CHENEY & CO., Toledo, O. Sold by all Druggists, etc. Take Hall's Family Pills for constipation.

Children Cry FOR FLETCHER'S CASTORIA

income-tax which will be paid on that surplus also? Mr. McKenna: Yes, it is in addition to the income-tax. I am very glad my hon. friend put the question. The 50 per cent., of course, will be reckoned as super-tax is reckoned; there is no allowance made for income-tax. It works out, after deducting income-tax, at just over 60 per cent. net of the profits. It is 50 per cent., without deduction, and just over 60 per cent. with deduction of income-tax.

\$30,000,000 IN SIX MONTHS.
I have for this purpose in this year limited it to July 1 in order that the effect of this tax might not interfere with the operations of the Munitions Act with regard to special firms which come under the provisions of that act—controlled establishments. We shall have an opportunity between now and the next budget of judging the effect of the Munitions Act, and we shall then be able to make proper arrangements, so as to dovetail one act into the other, in the ensuing year.

For the present year, for the purpose of a post-tax, it is limited to a business year of those firms whose business year ends on or before June 30. As regards revenue for the current year from this tax, not merely has a large deduction to be made for the estimate of the appeal system, but a further deduction must be made in the estimate, owing to the unavoidable delay in collection, consequent upon the novelty of the tax, and the working of the appeal system. I only estimate that £6,000,000 will be collected before March 31 next, but this will be a mere postponement for the benefit of next year's revenue.

GERMAN COUNTER-ATTACKS FAIL IN THE WEST

Attempts to Recover Lost Ground in Artois Were Unsuccessful.

Paris, Oct. 8.—Soldiers wounded at the capture of Tahure, now arriving in Paris, all are of the opinion that the French are gaining the upper hand, not only through their artillery but because of the gallantry and dash of the infantry.

"At the rate things are going," said a wounded Sergeant-Major, "it will be a long time before the Germans are in a position to think of a counter-offensive. Our heavy artillery sprays their rear formations, paralyzing the bringing up reinforcements and supplies to such a degree that the last prisoners captured at Tahure had not eaten in more than 48 hours and had no cartridges in their pouches."

London, Oct. 8.—Determined efforts of the Germans to recover their lost ground on Tahure Hill, in Champagne, yesterday failed. The German losses were heavy. The French made further gains in the Arras region, advancing to the south of Thelus, near the road from Arras to Lille.

Following the repulse of repeated counter-attacks, preceded by heavy artillery bombardment against the fortified knoll of Tahure, the German yesterday changed the direction of their attack and pressed strongly against the advanced French line positions to the west of Navarin Farm. But the German attacks broke down in the face of the terrific fire from the French machine guns.

The towns mentioned in the official communications show that the French have approached very close to the Challerange-Bazancourt railway, which is their objective. St. Marie, to which the Germans say the French penetrated, but were driven out by immediate counter-attacks, is on that railway.

Fighting has become general from the sea to Switzerland, but it is more in the character of a great artillery duel. While it is generally conceded that the great offensive of the allies has not yet reached its height, there is nothing to indicate at what point the next attack will centre.

ADVANCE IN ARTOIS
Paris, Oct. 8.—The official communication issued by the War Office last night records the continuation of the artillery actions in Artois and on the Lorraine front. At various points the Germans delivered strong counter-attacks, but were driven back. The text of the statement follows:

"A violent bombardment by both sides has occurred in the environs of Nieuport and in the sector of Hetsas-Steenstraete.

"Artillery activity continued on all sides in Artois. We made slight progress to the south of Thelus, near the road from Arras to Lille.

"A sudden attack attempted by the enemy on one of our advance posts near Popincourt, to the south of Roze, was completely stopped.

"On the Aisne our batteries caused by their fire two very violent explosions in the enemy lines in the region of Juvincourt, and set fire to the station at Guingourt.

EVERYWHERE REPULSED.
"In Champagne the Germans during the course of the day delivered two counter-attacks against our positions to the west of Navarin Farm. They were both repulsed. The enemy suffered heavy losses.

"Engagements with bombs and grenades took place in the Argonne at La Fille Morte and Haute Chevauchee.

"The enemy directed on different points of the Lorraine front, especially near Arracourt, Bures, to the north of Reillon and to the north-east of Badonviller, a strong cannonade, to which we replied effectively.

"In the Vosges we dispersed a strong German reconnaissance which had started to attack one of our posts to the east of the valley of Sondernach.

"One of our aeroplanes shot down

CHILD GETS SICK CROSS, FEVERISH IF CONSTIPATED

A laxative to-day saves a sick child to-morrow. Children simply will not take the time from play to empty their bowels, which become clogged up with waste, liver gets sluggish; stomach sour.

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

Look at the tongue, mother! It coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold or has sore throat or any other children's ailment, give a teaspoonful of "California Syrup of Figs," then don't worry, because it is perfectly harmless, and in a few hours all this constipation poison, sour bile and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough "inside cleansing" is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has full directions for babies, children of all ages and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Company."

PUSH BRANTFORD-MADE GOODS

Show Preference and Talk for Articles Made in Brantford Factories by Brantford Workmen—Your Neighbors and Fellow-Citizens—Who Are Helping to Build Up Brantford. Keep Yourself Familiar With the Following:

The Wm. Paterson & Son Co.

HIGHEST GRADE BISCUITS AND CANDY

Goold, Shapley & Muir Co. Ltd. BRANTFORD

Gas and Gasoline Engines, Windmills, Tanks, Pumps, Water Boxes, Concrete Mixers, Power Sprayers, etc. We manufacture the most complete and up-to-date line in our business.

HIGH-CLASS PRINTING

COURIER JOB DEPT.

SMOKE

El Fair Clear Havana Cigars 10 to 25 cents Fair's Havana Bouquet Cigar 10 cents straight Manufactured by

T. J. FAIR & CO., Limited BRANTFORD, ONT.

YOUR DEALER CAN SUPPLY YOU WITH

Blue Lake Brand Portland Cement Manufactured by Ontario Portland Cement Company Limited Head Office - Brantford

Crown Brand Corn Syrup

Bensons Prepared Corn CANADA STARCH CO

"MADE IN KANDYLAND"

SOME OF WHAT WE SERVE FROM OUR Ice Berg Fountain

ICE CREAM SODA, ALL FLAVORS
EGG PHOSPHATES, ALL FLAVORS
COCA COLA AND GRAPE JUICE

A partial list of our COMBINATION DISHES and SUNDAYES is as follows:

- | | |
|----------------------------|-----------------------------|
| Kitchener's Call.....10c | Tommy Atkins' Smile.....10c |
| Heavenly Hash.....10c | Coney Island Dream.....10c |
| Banana Split.....10c | Chop Suey.....10c |
| Dick Smith.....10c | David Harum.....10c |
| Jack Canuck.....10c | Chocolate Soldier.....10c |
| Isle of Pines.....10c | Lovers' Delight.....10c |
| Allies' Peacemaker.....10c | Buster Brown.....10c |
| Pride or Canada.....15c | Cleopatra.....15c |
| Blood Orange Ice.....10c | Pineapple Ice.....10c |

All Made From Our PURE JERSEY VELVET ICE CREAM

TREMAINE

The Candy Man 50 Market Street

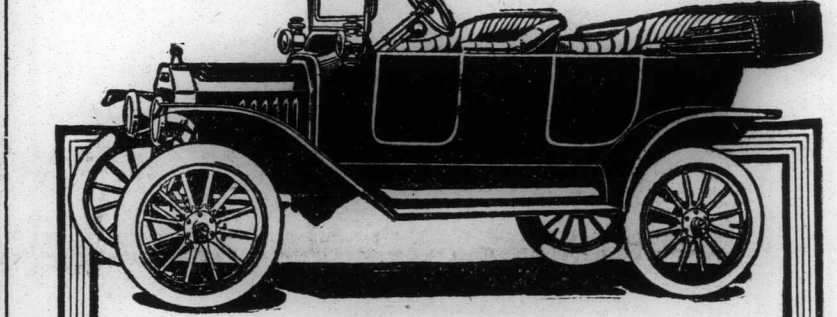
Rebuilt Stoves

We have a good assortment of these Stoves, both in heaters and ranges. If you are needing a Stove, these are good value, as they are in first-class condition and guaranteed. If ordered and paid for before Oct. 1, 1915, the price is attractive.

McCLARY'S STOVES OUR SPECIALTY

Howie & Feely

Temple Building Next New Post Office



"MADE IN CANADA"

Ford Touring Car Price \$530

Ford Runabout Price \$480

Ford Town Car Price \$780

The above prices f. o. b. Ford, Ont., effective Aug. 2, 1915. No speedometer included in this year's equipment, otherwise cars fully equipped. Cars on display and sale at

C. J. MITCHELL, 55 Darling St. Dealer for Brant County



LAST EDITION

FORTY-FIFTH YEAR

Brantford

LOCAL MUNICIPALITY OPENED

At an Important Meeting of the Municipal Council

A very important meeting of the City Council was held last night at the office of the Mayor, when the Mayor, who presided, and the members of the Council, who were present, discussed the municipal securities interest, in a session which was held in the presence of the Mayor and the members of the Council. These will probably take the form of year notes bearing interest, and authorized and issued by the City Council, and present disposal of the present conditions.

The notes may be sold in dollars and upwards, and the City Solicitor is expected to advise the Mayor and the members of the Council on the subject.

The City Solicitor is expected to advise the Mayor and the members of the Council on the subject.

The Treasurer reported that the different estimates of the different departments for 1915 had been kept within satisfactory state of affairs, and that the Chairman of the Committee on Finance had also reported that the same was the case.

ONE THOUSAND WILL BE HERE

There is no doubt now but that Brantford will have half the 84th Battalion remain here this winter.

terday Col. Stewart and Captain Gan from Niagara Camp were in consultation with the Mayor, Aldermen Ryerson and Dowling, and arrangements were made and completed at the meeting of the military committee last night.

The arrangements will be as follows: The larger portion of the 84th Battalion, consisting of about 700 men, will be stationed in Brantford this winter. The remainder of the Battalion will be in Oshawa, but the half and headquarters staff will be in Brantford.

The men will be accommodated in the barracks, and the arrangements regarding lodgings, in the barracks, will be made by the City Council.

SEC. OF SIR OF GE

Startling Accusation That the Teutonic

London, Oct. 9.—Describes the Balkans as "ghostly," the country cannot stably be left present constituted.

Its record, says the Globe, is a misfortune that his own. It is a greater misfortune than the remainder of the world. It is the greatest of misfortunes which he must chiefly married to a German woman.

"If the failure is not to the ship must be ended."

The Under-Secretary of State for the Colonies, Mr. M. G., whose mother was the late Professor Gerhardt, of the University of Göttingen, is the Assistant Under-Secretary of State for the Colonies, and is a staunch Liberal party.

GERMANS DENY SUB LOS

By Special Wire to the Courier. London, Oct. 9.—A semi-despatch received from Berlin regarding statements made in America that the losses of man submarines have reached a gregate of sixty, says that the actual losses in submarines is "less than a quarter above number."

The despatch continues: "As to the statements in the press that Germany, owing to the loss of submarines, is in a position to..."