

**THE COURIER**  
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**SWORN DAILY CIRCULATION 4892**  
 Tuesday, July 31st, 1917.

**THE SITUATION**  
 Lloyd George made a highly important speech yesterday to the press representatives in the British House of Commons. Referring to his recent attendance at the Allied conference in Paris, he stated that the spirit of the French was even better than he had previously known it, and affirmed, "if the French and ourselves hang together we shall get through to the end despite our Russian troubles." Of such a close continuance of co-operation, there can, of course, be no doubt. The British Premier further affirmed that his latest information led him to believe that Russia will recover and become as formidable as ever. As a matter of fact, the Muscovite temperament is manifestly full of surprises, and it may well prove to be as Lloyd George opines. Certain it is that recent events in the army have served to scare the people generally into the absolute need for the dictatorship which has been entrusted to Kerensky, and it is equally certain that recalcitrant troops are being shot down. Meanwhile the Germans continue to gain ground, generally in Galicia, and Berlin alleges that some of the Kaiser's troops have now crossed the border into Russia. On the other hand, another report states that Korniloff's troops are now offering more stubborn resistance to the Austro-German forces. The Canadians have again done good work in the capture of a suburb of Lens, known as the Cite De Moulin. It is satisfactory to know that their losses in connection with the operations were slight. Sir Edward Carson, in a signed cable to the New York Times, also affirms that "Russia will once more be brought into effective co-operation with the Entente Allies," and expresses the view that American resources will make victory doubly sure. An Amsterdam paper publishes a communication which shows that Belgian civilians deported to Germany have been subjected to terrible cruelty. They have been compelled to perform forced labor, although insufficiently fed, and dying victims have been denied the consolation of religion.

**INCOME TAX DETAILS**  
 Copies of the new Income Tax Bill prepared by Sir Thomas White, Finance Minister, have been distributed to the members at Ottawa. The provisions are very drastic, and so they should be. Every one is aware of the manner in which the municipal income tax is dodged. The Government does not propose to have any such evasion under the new measure. To this end, any person making a false statement in any return required by the Minister will be liable, on conviction, to a fine not exceeding \$10,000 or six months' imprisonment. Furthermore, in connection with each proved default in complying with the provisions of the act governing returns, there will be a penalty of \$100 a day during said period of default. Every person liable to this form of taxation shall on or before Feb. 28th in each year, without any notice or demand, deliver to the Minister in clear and proper form, details of his entire income during the last preceding calendar year. In addition, all employers shall make a return of persons in their employable to the taxation, and all corporations and syndicates shall give a return of all dividends and bonuses paid to shareholders. The following incomes are exempt from the operation of the tax: the income of the Governor-General and of consuls and consuls-general who are citizens of the country they represent and not engaged in any other business or profession; the income of any company, commission or association of which not less than ninety per cent. of the stock is owned by a province or municipality; the income of any religious, charitable, agricultural and educational institutions, boards of trade, chambers of commerce, labor organizations and benevolent and fraternal societies; the incomes of mutual corporations not having a capital represented by shares and no part of the income of which inures to the

profit of any member thereof, and of life insurance companies, except such amount as is credited to the shareholders' account; the incomes of clubs, societies and associations, organized and operated solely for social welfare, civic improvement, pleasure, recreation or other non-profitable purposes, no part of the income of which inures to the profit of any stockholder or member; the incomes of such insurance, mortgage and loan associations operated entirely for the benefit of farmers as are approved by the Minister; the incomes derived from any bonds or other securities of the Dominion of Canada, issued exempt from any income tax; the military and naval pay of persons who have been on active service overseas during the present war in any of the naval or military forces of his Majesty's allies.

From incomes the following will be deducted for the purpose of the tax: the value of property acquired by gift, bequest, devise or descent; proceeds of life insurance policies paid upon the death of the person insured; such reasonable allowance as may be allowed by the Minister when determining the income derived from mining and from oil and gas wells as shall make an allowance for the exhaustion of the mines or wells; the amount subscribed and paid by a taxpayer during the year to the Patriotic and Canadian Red Cross funds and other patriotic and war funds approved by the Minister. For the purpose of the normal tax the income embraced in a personal return shall be credited, with the amount received as dividends upon the stock or the net earnings of any company or other person which is taxable upon its income under the bill.

**NOTES AND COMMENTS.**  
 First of all it was wet weather and now its sweat weather.

Dr. Clark of Red Deer received a tumultuous reception when he delivered a speech in Hamilton. His address was received with cheers throughout and especially so when he said: "I contend that office and party politics should be as dust in the balance, compared with Canada doing its duty in the war."

So say all of us, except Quebec and the Teutons and the slackers.

Any boy young man is perfectly safe in putting the great question these days, without standing in any danger of receiving an icy look.

If some man would come along with an invention for bottling heat like this, for use in the winter, he would be crowned with perennial chaplets.

**LETTER FROM FRONT**  
 City Clerk H. F. Leonard this morning received an interesting letter from Pte. Charles Flett, of this city, now with the Fort Garry Horse overseas. The writer states that Lt. Watson of this city is paymaster of the P. G. Horse, and mentions having met several other Brantford boys. Expressing regret at the number of Brantford men who have been killed and wounded, Pte. Flett says, "We shall never know how many of our chums we have lost until we are all home again."

**BUILDING PERMIT**  
 Two building permits were issued at the office of the city engineer this morning, one to William Sager, 255 Nelson St., for the erection of a frame garage to cost \$95, and the other to C. H. Nichols, 275 Darling street, for the erection of a frame verandah to cost \$50.

**BUILDING ACTIVITIES**  
 During the month of July twenty-four building permits have been issued at the city hall, the total value involved being \$7,425, a decrease of \$1,695, as compared with the corresponding month of 1916. For the first seven months of the year, 213 permits were issued for a total value of \$73,220.00, a decrease as compared with the first seven months of 1917 of \$24,977.00.

**Laid at Rest**  
 The funeral of Janey, infant daughter of Sergt. Thomas and Mrs. Hession took place yesterday afternoon, from the family residence, 11 Henry avenue, to Mount Hope cemetery, the services conducted by the Rev. Wray Smith of Oxford street Methodist church. The floral tributes included the following: Wreath, father and mother; Mrs. Williamson and family; cross, Mr. and Mrs. Fred Belshaw and Albert Hill Sprays; Mr. and Mrs. F. Palmer; Mr. and Mrs. R. Shribbs; Mrs. Mallard and family; wives and mothers of West Brant Rifles and Kin, Mr. and Mrs. H. Story, Kathleen Garner and baby, Mr. and Mrs. R. Belshaw, Mrs. Long, Miss Suddaby.

A resident of Bedford fell asleep while in a railway station and when he woke a roll of \$600 had disappeared.

One farmer in the Kingston district with the assistance of his wife, has taken in forty loads of hay so far this season.

**DUFFERIN RIFLES**  
**DAILY TALKS**

**No. 8. "HOW DISCIPLINE IS TAUGHT"**

Discipline is taught principally on parade. If there was no need for discipline, sharp words of command and minute detail of movement could be abolished. A company commander who is unable to move his command to an appointed place by saying merely "Follow me" and on arrival "Fall in in two ranks facing me." Of course he would allow ample time to enable the men to toss for places in the rear rank! But no; instead of this easy-going way, a smart and uniform movement is insisted upon. The recruit is made to understand that he must "turn to the right upon the right heel and left toe," and that any other method of turning will not do. More than that it is insisted upon that he shall turn smartly and in a certain time, and finally that the movements of every man shall be uniform both in method and time.

On his first parade, the recruit is conscious only of restriction of liberty. He is constantly enquiring "Why?" Why should he be required to step off with the left foot, the right is equally handy. However, very soon he realizes that "keeping step" means comfort in marching, and his first lesson is learned. Through all the details of drill the same lesson follows, until the habit of discipline is formed. But this training is graded and progressive. The days of the "Prussian style" drill sergeant are over. Fear and discipline are widely different. Obedience based on a dread of consequences may be suitable to armies which favor attack in masses; it is quite useless in the open. Intimidation to fight in the open, intimidation may ensure obedience under supervision; discipline ensures obedience without supervision.

One thing is certain: the higher the standard of discipline in a unit, the greater the satisfaction of all concerned therewith. The great desire of all ranks is "to play the game." They want to fit themselves for the future needs of their country. Let them remember that, when the time comes, there will be no maelstrom to transform them from undisciplined civilians into disciplined soldiers. When the call comes it will be sharp and unexpected, and on their readiness and fitness for service will depend the lives and honor of those who are defenceless. To-morrow—No. 9. "Saluting."

Rev. H. H. Bingham of Talbot Baptist Church, London has been presented by his congregation with an automobile. Marguerite, three-year-old daughter of Frank Ellis, editor of Farm and Dairy, was killed when an auto, driven by her mother, was ditched near Campbellville.

**DOLLAR DAY**  
**BARGAINS**  
 At McFarlands Store Means Dollars Saved to The Purchasing Public

Men's All Wool Suits, reg. up to \$18, Dollar Day	\$9.98	Men's All Wool and Fancy Suits, regular up to \$25.00, Dollar Day	\$13.98	Youth's Suits, assorted, reg. \$10, \$12, Dollar Day	\$8.98
Boy's Suits, odd lot, Dollar Day	\$4.98	Boy's Suits, all wool, Dollar Day	\$6.98	Boy's Wash Suits, reg. \$1.50, Dollar Day	\$1.00
Men's Fancy Vests, reg. \$2 to \$3.50, Dollar Day	\$1.50	Men's Stripe and plain cream serge Trousers, regular \$5.50, Dollar Day	\$4.50	White Duck Trousers, reg. \$1.50, Dollar Day	\$1.00
Assortment of Men's Working pants, reg. \$2.00 and \$2.50, Dollar Day	\$1.50	Men's Black Drill Overalls, with bib, regular \$1.75, on Dollar Day	\$1.25	Men's Blue and White stripe Overalls, large sizes only, reg. \$1.50, Dollar Day	\$1.00
100 Pairs Men's Fine Worsted Trousers, 5 pockets, reg. \$3.50, Dollar Day	\$2.50	Men's Cotton Sox, reg. 20c, Dollar Day	15c	Men's Fine Lisle Sox, reg. 25c, for	25c
50 Dozen Men's Black and White Stripe working Shirts, reg. 75c, Dollar Day	60c	100 Dozen Fine Balbriggan Shirts and Drawers, reg. 50c, Dollar Day	35c	Boy's Cotton Jerseys, reg. 35c, Dollar Day	25c
Boy's Underwear, 2-piece, Dollar Day	19c	50 Doz. Wash Ties, reg. 25c, Dollar Day	19c		
15 Doz. Wash Ties, reg. 35c, Dollar Day	25c				
Boy's Combination Suits, Dollar Day	40c				

**VERY SPECIAL**  
 10 Dozen Men's Straw Hats, your choice, Dollar Day \$1.00

**We Are at Your Service. Money Refunded on Any Purchase**  
**Andrew McFarland**  
 THE RELIABLE CLOTHIER  
 Sole Agent For "20th Century Brand" Clothes

**DOLLAR DAY**  
**AT COLES' SHOE CO.**

Will be a day long to be remembered notwithstanding the advance in all lines of footwear, Dollar Day at this store will eclipse any previous event of this kind. Seeing is believing. Come and see. Whether you need footwear now or not, it will pay you to lay in a supply, as, footwear will not be cheaper for some time, manufacturers tell us, and we believe what they say—that should war end tomorrow it would be three years before any reduction could take place. Now when a chance like this presents itself, its to your interest to take advantage of it—your chance is Dollar Day, when our doors swung open at 7.30 in the morning, we believe, the biggest crowd that ever, attended a Dollar Day Sale will welcome our bargains. If the crowd is as big, comparatively as the reductions it sure will be some crowd. Don't forget the time 7.30 Thursday morning. Come early and get first choice.

Liberal reductions on all leather goods in the store. Premium tickets given.  
 At the Prices quoted below no phone orders will be accepted, no goods sent on approbation, nor any goods exchanged.

<b>DOLLAR DAY BARGAINS IN MISSES' AND CHILDREN'S STRAP SLIPPERS</b> Children's and Misses' Patent Leather and White Strap Slippers, up to size 2 only, Dollar Day for	<b>LADIES PUMPS \$3.00. READ THIS ONE</b> For three one dollar bills ladies can have a choice of any pair of the following \$5.00 lines in pumps. (See this special \$3.00 table). Gun Metal, Dorothy Dodd patents, and a few tans. Decidedly bargains at	<b>ANYONE FOR \$3.00. MEN HERE'S ONE FOR YOU</b> \$3.00 will take any Men's Gun Metal, Tan or Patent Oxford in the store up to \$5.00; all sizes. This is your chance, men, Come early; \$5.00 Oxfords, for only
<b>HURRAH, FOR \$2.00 BARGAINS</b> Women's Oxfords, Patent Pumps, White Strap Slippers, all this season's goods, broken sizes; goods have been selling from \$3.00 to \$5.00, your choice on Dollar Day, for	<b>MEN'S OXFORDS AT \$2.00</b> Men's Oxfords and Canvas Shoes, just the thing for present wear; broken sizes only, but good ones at, per pair	<b>\$3.00</b> <b>\$3.00</b>
<b>\$1.00</b>	<b>\$2.00</b>	<b>\$3.00</b>

**DOLLARS GIVEN AWAY DOLLAR-DAY WILL YOU HAVE ONE?**  
 One Dollar reduction will be given off any pair of ladies' or gent's shoes, club bags, suit cases, trunks, or any article in the store over \$6.00, on Dollar Day only. Ask for premium tickets.

**COLES' SHOE CO.**  
 122 COLBORNE STREET  
 "The House of a Thousand Bargains Dollar Day"

**Local News**

**GOING WEST.**  
 Mr. A. G. Montgomery, day for the Canadian West, will visit his son.

**Dr. D. Watson** of this city left for the Lake of Bay, to spend a short holiday.

**RECEIVED MEDAL.**  
 The family of Major Pen have received the D.S.O. which he won in fighting front. He has been there months and has a splendid record for bravery and efficiency.

**SOME HEAT.**  
 The record at the Mohawk for the 24 hours ending 9.30 this morning was: high, the shade, lowest 74. It was Toronto, and the Teutons and the slugs.

**O BLESSED BALDNESS.**  
 Black, blond, brown, and every other color hair that touched the masculine head, a greater source of expense against it, when the price of cut in this city will increase the barbers from twenty-five to fifty cents. Now, Mr. Brantford, drop your paper and rush to the barber shop to-night before it is too late to save ten cents.

**HOME CANNING.**  
 The Brantford Thrift League morning received a wire from Dept. of Agriculture, Toronto, announcing that it would be so before a further supply of paper on Home Canning could be arranged. The demand has been excessive, but as soon as new can be prepared the Thrift League will lose no time in distributing locally. This should be in days.

**SOLDIERS RETURNING.**  
 The Courier has received from the Military Hospitals of Canada, Toronto, stating that in ability eight returned soldiers arrive in the city on Wednesday. Those who are expected are W. G. Arthur street, E. Evans, Oxford street, T. Hewitt, 205 Oxford street, W. Hume, 155 Albion street, B. B. Wright, 49 Oak Street, west, and W. Y. McBurney Avenue. This is the group that had arrived in the city in a considerable time.

**BERRY FARM.**  
 There is a possibility that county will be the location of a farm to be used for growing berries and raspberries in quantities to supply the E. D. canning factory of Winona, Wis. Mr. A. W. Cook is in the city week looking over available land with the object of purchasing a campaign for funds for the

**ITALIAN RED CROSS.**  
 A campaign for funds for the Italian Red Cross is to be conducted in Southern Ontario in the near future. Mr. L. P. Schumway manager.

**W. J. LARVE OPTICAL COMPANY LIMITED**  
 WHERE DOOR-EYES GLASSES  
**An Inconvenience**  
 Your reading glasses are something on the street attracts your attention but until the glasses are moved can you see what you wished to. Such occurrences happen often during the day. Glasses with far near vision in one solid lens overcome these difficulties. We can show you these lenses and explain their great advantages.

**OPTOMETRISTS**  
**52 Market Street**  
 Just North of Dalhousie Street  
 Phone 1293 for appointment  
 Hours 8 a.m. to 6 p.m. Saturdays until 9 p.m. Tuesday evening, 7.30 to 9 p.m. Closed Wednesdays, 12.30 to 2 p.m. during June, July, August and September.

**Big Saturday Neill's**