

GRAND Opera House

To-night and Wednesday

World Film Corporation Presents Clara Kimball Young, in

"CAMILLE"

10 Reels. A Shubert Feature. Matinee 10c., 15c.

Coming Friday and Saturday, 27, 28

"His Brothers Wife"

8 Reels. Also a Mutt and Jeff Comedy

PRICES—10c. 15c. 25c. Matinee daily at 2.30. Prices 10c. 15c.

CANADIAN CASUALTIES

KILLED IN ACTION. Simcoe—Pte. Robert L. Scott. Delhi—Pte. Cyrus McLentle. Pte. John Pake. St. Thomas—Pte. C. V. Phillips. Pte. James E. Sage. Southwood—Pte. James Barrie. Dutton—Pte. Leslie Clark. Eagle—Pte. David Maier. West Lorne—Pte. John H. Kelly. Woodstock—Pte. J. Meagher. London—Pte. Frederick Johnson. Lance-Corp. J. Burns. Pte. Wm. J. Dunn. Pte. Richard Leslie. Pte. Arthur Legge. Sergt. Frederick Pepper. Pte. Hebdon.

DIED OF WOUNDS. Sarnia—Pte. R. H. Lumley. Highgate—Pte. A. E. Miller. Guelph—Pte. Walter Scott. Pte. Richard Cromwell.

DIED. Galt—Pte. J. F. Ward. Bothwell—Pte. S. Logan.

BELIEVED KILLED. St. Thomas—Pte. Edwin Denton.

WOUNDED. Goderich—Pte. William DeLong. Guelph—Pte. Leonard Robertson. London—Lance-Corp. W. A. Byrne. Pte. H. G. Fryer. Pte. G. A. Barnard. Simcoe—Pte. George Morris. Pte. Vint Morris.

St. Thomas—Pte. W. Stokes. Pte. W. S. Clark. Pte. George Palmer. Pte. Sidney Davy.

Aylmer—Pte. Harry Haight. Pte. G. F. Dalley. Pte. Bruce Hawley. Pte. Gilber Chute.

Rodney—Pte. Frank Janaway. Forest—Pte. E. M. Hunter. Ford City—Pte. H. Gagnon.

Casualties Two Owen Sound—Pte. W. P. Livingston.

Salen—Pte. C. P. Tutton. Science Hill—Pte. P. D. Switzer.

Varna—Pte. J. McKenzie. Chatham—Pte. G. Taylor. Stratford—Pte. C. Wilson.

Bothwell—Pte. P. J. Johnston. Durham—Pte. A. B. Catto. Ford City—Pte. L. Cardinal.

Windsor—Pte. H. Bronley. Galt—Pte. William Craigen. Pte. Walter Cooke. Pte. William S. Wilson. Pte. John Chalk. Pte. S. T. Zimmerman. Pte. Arthur Hausman. Pte. F. J. Calvank.

Preston—Pte. Wesse Harding. Lieut. F. A. Herman.

Kitchener—Pte. Ross Stewart. Woodstock—Pte. R. E. Taylor. Pte. A. Ross. Gunner E. Wright. Chesley—Pte. Herbert Finn. Port Rowan—Pte. C. L. Moffat. Hagersville—Pte. A. J. Phillips. Arthur—Lieut. S. H. Brockbank. Centerville—Pte. J. F. Lochard. St. Mary's—Pte. C. Martin. Hensall—Pte. G. E. Brock.

SHELL SHOCKED. Brantford—Pte. Fred Gilbert.

ILL. Wingham—Pte. P. T. Kerr. Yarmouth—Sergt. M. A. Murphy. Galt—Pte. Robert Peacock. St. Thomas—Pte. R. T. Donald. London—Pte. W. Percival. Pte. C. Pennie.

The Kidneys and the Skin. If the kidneys are weak or torpid, the skin will be pimply or blotchy. Hood's Sarsaparilla strengthens and stimulates the kidneys and clears the complexion. By thoroughly purifying the blood it makes good health.

BRITISH MARCH TO JERUSALEM. A map showing the route from Mesopotamia to Jerusalem, with various cities and geographical features labeled.

This map shows the relation of the Mesopotamian front to that in Palestine near Gaza, where the British have captured more than six miles of Turkish trenches in co-operation with British warships. A continuous railway runs from the Gaza front to the Baghdad front, but the superiority of the British on both sides make it necessary for any relief to come from some central reserve, possibly at Constantinople.

DOMINION TO PLACE HEAVY TAXES ON PROFITS OF WAR MUNITIONS AND DEALERS

Finance Minister Announces Proposal to Tax all Profits in Excess of Fifteen Per Cent; is Opposed to an Income Tax

Ottawa, April 24.—The most important budget speech in the history of the Dominion was only some 30 minutes long. It was a masterpiece of brevity, delivering an utterance which usually takes at least two hours. It was a brief business-like statement of the Dominion's financial position, with no oratorical display. It was the statement of the general manager of the company which make to his directors and its shareholders around a board table.

Sir Thomas' Plan. The new taxation is simple but vital. It is an extension of the business profits war tax last year. Sir Thomas announced that he proposed to take from all persons, firms and companies liable under the present act 50 per cent of all profits in excess of 15 per cent, but not exceeding 20 per cent per annum, and 75 per cent of profits in excess of 20 per cent per annum on capital. The present tax is 25 per cent on profits above 7 1/2 per cent. Under the new legislation up to 15 per cent companies will be taxed at the present rate. Between 15 and 20 per cent the government will take one-half the profits and beyond 20 per cent the tax will be 75 per cent.

Affect Munitions Makers. "The increased tax," declared Sir Thomas, "will chiefly affect munitions and other war supplies. While the percentage of excess profits is broken down, sufficient is left to provide incentive to effort on the part of all subject to the tax." Sir Thomas announced that the new legislation will apply to the last accounting period of the three-year term provided for in the business profits war tax of 1916, viz. to all accounting periods ending after the date of the 31st of 1916. The government made no estimate of the amount of increased revenue which he expected to secure, but declared that it would be generally the result of a very substantial additional revenue.

Income Tax Not Favored. This was the only new taxation proposed by the minister. The minister said that there had been many proposals that there should be a Canadian income tax, following the example of Great Britain and the United States. He did not favor the method of taxation, Canada, he said, was not a country of large accumulations of wealth and Canadian incomes were generally derived from personal earnings.

Not Equitable. Sir Thomas did not think it was equitable to add to the taxation upon professional and salaried classes, already taxed upon their incomes by municipalities and provinces, when the cost of living had increased so greatly. He said the maximum amount which would be obtained from such a tax in Canada would be comparatively small and its burden would be exceedingly unequal. The cost of levy and collection in Canada would be much higher proportionately than in a country as small as Great Britain or as populous as the United States.

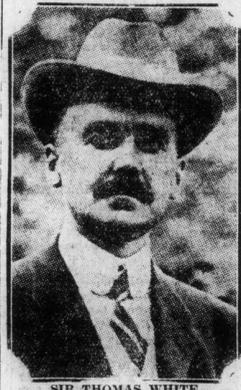
Public Paying Share. The minister also pointed out that the Canadian public was already voluntarily supporting the war effort. The Red Cross and other funds. The amount contributed annually to these funds," remarked Sir Thomas, "is a very large sum. It is a tax in kind, especially with issues of Dominion bonds exempt from Dominion taxation."

No Tariff Changes. Sir Thomas announced that there would be no tariff changes. This announcement came as somewhat of a surprise. While no radical changes were anticipated, it was expected that there would be minor alterations in the tariff. The House was convinced that beans, for instance, were to be placed on the free list.

Revenue \$130,000,000. "The financial situation of the Dominion is one in which I conceive the House to be chiefly interested at the present time are the relationship between national income and national expenditure," declared Sir Thomas. "The national debt is a national debt. For the first year of the war the revenue from all sources was about \$130,000,000. It rose during the second year to \$170,000,000. In round figures \$134,000,000 of the aggregate was derived from customs, \$24,000,000 from excise and \$12,500,000 from the business profits war tax.

Business Prosperity. "The increase will, of course, be due to the business prosperity which has prevailed in Canada during the past year and the profits made in supplying munitions for war. On the whole, notwithstanding the difficulty of organizing on short notice the industrial machinery necessary to cover so large a country as Canada the tax has worked out much more satisfactorily than we expected and the total results will be much greater than we estimate."

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SIR THOMAS WHITE, Finance Minister of the Dominion Government, whose budget speech was made in the House yesterday.

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"I have said that the total income of the past fiscal year was \$230,000,000. Leaving aside for the moment our direct war expenditure, our outlay for the past year was upon ordinary account \$146,000,000 and \$27,000,000 upon capital and subsidy account, or a total of \$173,000,000. It is to be borne in mind that of our ordinary expenditure \$25,000,000 represents increased interest and pension charges due to the war. Taking our total revenue at \$232,000,000 and our total current and capital expenditure at \$172,000,000, we find that during the past fiscal year we are able to pay from our income all current direct war expenditure, all charges of interest upon our increased national debt, all pension outlays and in addition devote the sum of \$60,000,000 to payment of the principal of our war expenditure. For a country such as Canada, of sparse population and without the conditions of long-established and concentrated wealth prevailing in older and more settled communities, the result must be regarded as extremely satisfactory."

War Expenditure. "Coming next to the question of our direct war expenditure, we find that with our increasing military effort it also is continually increasing. Since the beginning of hostilities our total war outlay, including estimated war expenditure, has amounted to Great Britain for the maintenance of our troops at the front and inclusive of withheld pay, totals, as far as we can calculate, about \$600,000,000. As the result of this large war expenditure the net national debt of Canada, which was \$336,000,000 before the outbreak of the war, has increased to over \$900,000,000, although this will not be shown by our official statements for some months to come. By the end of the present fiscal year it may reach \$1,300,000,000."

Paying the Cost. "From the beginning it has been clear that it would not be possible for the people of Canada to pay the war more than a part of the cost. The policy of the Government has therefore been directed along two main lines. First to fund our indebtedness so as to postpone the payment of our war debt beyond the end of the war, and secondly by increased taxation on the one hand and the reduction of current expenditures on the other. Our expenditure on works on the other hand and the reduction of current expenditures on the other. Our expenditure on works on the other hand and the reduction of current expenditures on the other."

Increase in Trade. Sir Thomas closed with a reference to the striking increase in Canadian trade, which last year totalled over two billion dollars, nearly double the volume before the war. Last year the balance of trade was over three hundred million dollars. This indicated a very prosperous condition in the Dominion. He said that the Government was doing its utmost to secure against any dislocation of that might follow the end of the war.

Opposition's Views. It took A. K. MacLean, chief financial critic of the Opposition, two hours to reply to Sir Thomas White's argument was augmented by a labyrinth of phrases. Mr. MacLean's criticism might be summed up as follows: We have been borrowing too much and paying too little. The Government should further reduce the departmental expenditure, but party politics. The seven and a half per cent increase in the tariff should be removed. Free wheat was tardy and should have been passed by parliament rather than order in Council. Now it would cease with the war. Reduction in duties of high priced necessities. As for the new taxation M. MacLean had no criticism to make except that it should have come last year instead of this.

Compliment Minister. Dr. Michel Clarke, in a moderate speech, complimented the minister on his new taxation. He laid down a number of principles which he considered should be followed by the Dominion. His first principle was that administrative extravagance must cease. Canada had 10 governments and 10 legislatures, all spending too much money. His second principle was that wealth must in the future contribute more largely to the expense of the Federal Government than in the past. The third principle was that in the next half generation Canada must take steps to maintain an extended foreign commerce, and fourth, that Canada should be made fiscally as good a country to live in as the United States.

Free Trade Doomed. Sir Herbert Ames, who followed, expressed the belief that Dr. Clarke had not been studying the signs of the times in England. The indications were, he said, that free trade was doomed in England, and that the time was not far distant when a policy of partial protection based on inter-imperial preferences would be adopted.

Major Hamilton Gault has entered an appeal to the Court of King's Bench of the judgment rendered recently dismissing Gault's action seeking separation from his wife and granting Mrs. Gault's cross-action. Magistrate Ball of Woodstock, who recently asked the City Council to prohibit curtained cubicles in restaurants, has submitted two specific cases in which the police have reason to believe that the curtains were used as a screen for wrongdoing.

REX Theatre. Exclusive Features. BIG DOUBLE BILL. Wed. and Thurs. "The Gift Girl". With Rupert Julian and Louise Lovely. MARY MILES MINTER IN "Dulcie's Adventure". Extra 5 Reel Feature. 13th Episode of the Serial—"Liberty". Hughie Mack Comedy. Coming Fri. and Sat. THEDA BARA IN "The Eternal Sapho".

BRANT THEATRE. Engagements Extraordinary. The Queen of the Movies. Mary Pickford. In Her Latest and Best Picture. A Poor Little Rich Girl. From the Play by Eleanor Gates. 14th Chapter. GLORIA'S ROMANCE. Howard and Ross. In Their Latest Musical. A Grand Opera Revue. Dave Rafael and Co. Comedy Ventriloquist. Christy Comedy. Coming Thurs. Fri. & Sat. Kathryn Williams IN "OUT OF THE WRECK".

APOLLO THEATRE. Philip Steves, Mgr. Monday and Tuesday. A Special Selected Program. Drama, Western and Comedy. Matinee—2 to 4.30. Evening—7 to 10.45. Admission - - 10c.

Music and Drama. PUSSY FOUND A CORNER. Alley cats apparently have the same system of marking back doors where a "handout" can be obtained as is utilized by "knights of the road." At least, Nell Craig, Essany star, was attracted to the rear door of her apartment by piteous "meows" of her tenants in succession, and was greeted by a hungry feline. Perhaps the fact that each cat was generously fed was sufficient to bring others. At any rate, Miss Craig has had to double her daily order for milk.

A PERILOUS PRECEDENT. The making of a Keystone the other day called for a pet goat other but pretty Marie Prevost. But for a long time Billy would butt. He wanted to be petted and be friends. After an hour of coaxing and prodding he finally played his part according to script, but alas. Now Marie can't cross his range of vision without being chased all over the lot, much to her discomfiture and that of whatever director she happens to be working for.

UNDERESTIMATED. The Gaumont Company recently announced that it was photographing furs valued at \$50,000 for Reel Life, the Mutual magazine in film. When the furs were brought to the studios at Flushing, New York, it was found that one coat alone was valued at \$50,000 and in all the furs shown in the picture were valued from \$80,000 to \$90,000. When Harry King Tootle, Gaumont publicity man, found he had fallen short \$40,000, he immediately fainted.

Can you Afford to Smoke? Why of course—what does the cost of two or three cigars a day amount to? But their cost, if invested in an Imperial Life policy, might mean the difference between poverty and comfort for your family after your death. Think of it—a quarter a day—for a man between 25 and 30 will maintain approximately \$4,000 in life assurance. And the \$4,000 in cash will be there for your wife and family immediately, if you own an Imperial policy, and your call should come suddenly. You can afford to smoke, sure! But you can also afford an Imperial Home Protection policy to protect your wife and little ones. Ask for full particulars to-day. Address THE IMPERIAL LIFE Assurance Company of Canada. HEAD OFFICE - TORONTO. W. B. Collins, Branch Manager, Brantford.

THIS WOMAN TO THIS MAN. —BY— C. N. and A. M. Willia (COPYRIGHT) From Tuesday's Daily. It seemed to the girl that the room had become horribly cold and shivery slightly. "I must take the ring and put something else on the chain when we go away," she decided. "But not even that might be enough," she thought. "I must have a necklace or a brooch. Very likely would follow the ladies to the dressing room, without giving her a chance of cheating him. If she were to have Knight on her, her blue eyes prophesied she must do something she had to do at once. And that thing was to unfurl the clasp of the chain, slip off the ring with the blue diamond, substitute another ring, fasten the chain again and replace it inside her dress all without letting Ruthven Smith across the table, or her neighbor suspect what was being done. Her plate was being whisked away at that moment, and leaning back in her chair she seized the opportunity of looking at her hands. The ring and heart were throbbing so that she could not remember what rings she had put on without actually counting with her eyes. Ruthven Smith tried to console her for the loss she suffered through a burglary a fortnight before by doing her a present of half a dozen new rings. "Poor Knight! How dare he always was to give her pleasure no matter at what expense. He had such good taste in choosing jewelry, too, that one might fear him almost as great an expert as Ruthven Smith. But he had laughed when she said something like that to him protesting that he was a "frank amateur."

The new rings were all beautiful each unique in its way. The big diamond of her engagement ring was the least original of her possessions. To-night, in addition to the ring and her wedding ring, she wore her left hand a grayish star sapphire, of oval shape, curiously set with four small diamonds, which ones at top and bottom, pale of color and yellow at the sides. This ring was rather large for her, and as she wore it above the engagement ring the stones easily slipped round towards the palms of her hands. The dark blue sapphire on her right hand Ruthven might have observed but she was hopeful that the sapphire might have escaped his notice. She took it off and laid it in her lap, ready. Her dress of white charmes embroidered with violets, which fastened in front under a quaint tulle and crossed fichu of "shadow lace" and a bunch of real violets held on by an old-fashioned brooch fastened forward, she played at slipping the two fingers into the aperture, she tore open her lace under bodice. This accomplished, she felt the ring of the blue diamond; but she dared not break the chain, as she could easily have done. If Ruthven Smith were planning some trick by which to obtain a glimpse of her and chain, the latter must be intact.

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