

# 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.

Simco—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 Macleer.  
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.  
Geelp—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.  
Geelp—Pte. Leonard Robertson.  
London—Lance-Corp. W. A. Byrne. Pte. H. G. Fryer. Pte. G. A. Bernard.

Simco—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. Livingstone.

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. Cation.  
Ford City—Pte. L. Cardinal.  
Windsor—Pte. H. Bronley.

Galt—Pte. William Craigie. Pte. Walter Cooke. Pte. William S. Wilson. Pte. John Clark. Pte. S. T. Zimmerman. Pte. Arthur Hausman. Pte. F. J. Calvank.

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

Ritehener—Pte. Ross Stewart.  
Woodstock—Pte. R. E. Taylor.  
Pte. A. Ross. Gunner E. Wright.  
Chester—Pte. Herbert Finn.  
Port Rowan—Pte. C. L. Moffat.  
Hagersville—Pte. A. J. Phillips.

Arthur—Lient. S. H. Brockbank.  
Centerville—Pte. J. F. Lochard.  
St. Mary's—Pte. C. Martin.  
Hensall—Pte. G. E. Brock.

### SHILL 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 dimpled or bumpy. Hood's Sarsaparilla strengthens and stimulates the kidneys and cleans the complexion. By thoroughly purifying the blood it makes good health.



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.

# DENYING 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 in length, but it was a masterpiece of delivery and utterance which usually takes at least two hours. It was a brief business-like statement of the Dominion's financial position, without a word of oratory. It was the statement of the general manager of the company which made to his directors and 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-fourth the profits and beyond 20 per cent, three-fourths of the profits.



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

The increased tax is to be levied on the profits of munitions and other war supplies. While the percentage of excess profits has been reduced, sufficient is left to provide incentive to effort on the part of all subjects 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 31st day of 1916. The tax made no estimate of the amount of increased revenue which he expected to secure, but declared that it would not result in 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 tax additional income on those on 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 effect on the working classes would be to increase the cost of living 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 Dominion's war effort. He said that the amount contributed annually to these funds, "referred to Sir Thomas as the 'public purse'." He said that the public was paying the cost of the war.

### 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.

### Equal Taxation.

"I do not see that it makes much difference," declared Sir Thomas, "whether the business in question is the making of munitions or of any other class. Munitions are needed, and no discredit is attached to the enterprise which provides them. The production of munitions could, in most cases, make as much, if not more money, by selling its steel products to world markets. Moreover, it would be inequitable to discriminate against the firm which makes a profit on the finished article, known as munitions, and leave untaxed the profits of those firms which manufacture steel." Sir Thomas said that he was not in favor of a tax on munitions.

### Revenue \$130,000,000.

The financial situation of the Dominion is such that I conceive the House to be chiefly interested at the present time are the relationship between national income and national expenditure, and the increase in the 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. The revenue for the third year is estimated at \$134,000,000. 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.

"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 of \$232,000,000 and our total current and capital expenditure of \$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 countries, the results are gratifying. It must be regarded as extremely satisfactory.

### War Expenditure.

"Coming next to the question of our direct war expenditure, we find that with our increased military effort it also is continually increasing. Since the beginning of hostilities our total war outlay, including estimated amounts 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 risen 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 liabilities so as to postpone beyond the end of the war, well beyond the end of the war, the payment of increased taxation on the one hand and the reduction of current expenditures on the other. This expenditure on works on the other hand to be in a position to meet our obligations before the war, including increased interest and pension charges and in addition substantial amount of war expenditure itself.

### Increase in Trade.

Sir Thomas closed with a reference to the striking increase in Canadian trade, which last year totalled over a 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 determined to do all in its power to increase production and to do all in its power to increase the standard of living of the people. He said that the Government was determined to do all in its power to increase the standard of living of the people.

### 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.

### Opposition's Views.

It took A. K. MacLean, chief financial critic of the Opposition, two days to reply to Sir Thomas White's argument. Paucity of his 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, which he declared was not founded upon public policy, 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-century 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.

## REX Theatre

Exclusive Features  
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**"The Gift Girl"**  
With  
**Rupert Julian** and  
**Louise Lovely**  
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**"Dulcie's Adventure"**  
Extra 5 Reel Feature  
13th Episode of the Serial—  
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From the Play by Eleanor  
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**GLORIA'S ROMANCE**  
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IN  
**OUT OF THE WRECK**

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Drama, Western and Comedy  
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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.

He was pleased that there had been no change in the tariff in the budget. He also contended that the Government's action in putting wheat on the free list made it possible for Canada to retain control of her fiscal policy, which would not have been possible under reciprocity. Under the action taken by the Government Canada could put back the duty on wheat and flour at any time she desired to do so.

## Music and Drama

### PUSSEY 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, Essanay 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 to butt 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.

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When Harry King Tootle, Gaumont publicity man, found he had fallen short \$40,000, he immediately fainting.

### THE COAT VALUED AT \$50,000 IS OF RUSSIAN SKIN. It has 125 matched skins which it took several workmen three years to assemble. It was a long fall from this coat to the next—a cheap ermine affair valued at only \$1,500.

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## THIS WOMAN TO THIS MAN

—BY—  
**C. N. and A. M. Williams**  
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From Tuesday's Daily.  
It seemed to the girl that the room had become habitually cold. The shiver of looking at her hands, the ring and put something else in the chain when we go away to leave the men," she decided.

But not even that might have convinced her. It was too late to turn back. Her eyes were red, but she would follow the ladies to the dressing room, without giving her a chance of cheating him. If she were to have Knight or her friends suspect what was being done, the 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 friends 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 whether she had put on without actually counting with her eyes.

"Ruthven Smith," she thought, "for the loss she suffered through burglary a fortnight before by doing her a present of half a dozen new rings. Poor Knight! How anxious he always was to give her pleasure no matter at what expense. He had such good taste in choosing jewelry, too, that one might fancy 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 that and her wedding ring, she wore her left hand a gypsy star, a 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 point.

The dark blue sash on her right hand Ruthven might have observed, but she was hopeful that the sapphire might have escaped her notice.

She took it off and laid it in her lap, ready.  
Her dress of white chamois embroidered with violets, quickly 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 in front, she played at playing Punch a la Romaine, while her left hand she contrived to do three or four hooks from the delicately worked eyelets. The slipping 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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