

CUNARD ANCHOR ANCHOR-DONALDSON

Regular Passenger Services
to all British Ports

CUNARD LINE

To London

New York.....PANNONIAMarch 25
From—

To Liverpool

From—

*New York.....AQUITANIA March 6

New York.....CARONIAMarch 10

New York.....ORDUNAMarch 18

New York.....SAXONIAMarch 18

New York.....CARMANIAMarch 22

*New York.....AQUITANIA April 5

ANCHOR-DONALDSON

To Glasgow

From—

St. John, N. B.....CASSANDRAMarch 13

ANCHOR LINE

NEW YORK TO GLASGOW.

For rates of passage and further particulars apply to W. H. Henry, 286 St. James St., The Jules Hone Agencies, 9 St. Lawrence Blvd., Thos. Cook & Son, 530 St. Catherine St., West, Henders & Co., Limited, 45 Windsor St., L. Holstein & Co., 320 Notre-Dame S. West and all local ticket agents, or to

THE ROBERT REFORD CO., LTD.
General Agents, (Canadian Services)
20 Hospital Street, Montreal.

BLACK DIAMOND

FILE WORKS

Established 1863. Incorporated 1897.
Highest Awards at Twelve International Expositions, Special Prize, Gold Medal, Atlanta, 1895.

G. & H. Barnett Co.

PHILADELPHIA, Pa.

Owned and Operated by
NICHOLSON FILE COMPANY.

— THE — LONDON DIRECTORY

(Published Annually)

enables traders throughout the World to communicate direct with English

MANUFACTURERS AND DEALERS

in each class of goods. Besides being a complete commercial guide to London and Suburbs, it contains lists of

EXPORT MERCHANTS

with the goods they ship, and the Colonial and Foreign Markets they supply; also

PROVINCIAL TRADE NOTICES

of leading Manufacturers, Merchants, etc., in the principal Provincial Towns and Industrial Centres of the United Kingdom. Business Cards of Merchants and Dealers seeking

BRITISH AGENCIES

can now be printed under each trade in which they are interested at a cost of \$5 for each trade heading. Larger advertisements from \$15 to \$60.

A copy of the directory will be sent by post on receipt of postal orders for \$7.50.

THE LONDON DIRECTORY CO.
LIMITED

25 Abchurch Lane, London, E. C.

EXEMPT FROM EXPLOSION LOSSES.

Hon. P. J. Paradis introduced a bill in the Quebec Legislative Council last week for the relief of fire insurance companies. At present the companies are liable for damage caused by explosion and fires resulting from explosions. The bill relieves the companies from such liability, as is the case in Ontario and the United States generally.

GLOBE AND RUTGERS HAS BIG SURPLUS.

The annual statement of the Globe and Rutgers Fire Insurance Company of New York shows increases surpassing those of any other fire company during the last year. Its assets are now \$30,389,461, with a reinsurance reserve of \$11,051,123 and a net surplus of \$8,824,000. The Globe and Rutgers is in a class by itself among the insurance companies and its underwriting policy is justified by the results.

LONDON INSURANCE DEAL.

The London and Lancashire Fire Insurance Company's terms for the purchase of the Law Union and Rock Insurance Company are ten pounds for paid shares of Law Union and Rock, and ten guineas for the fully paid shares, to be made up as follows: Four pounds in London and Lancashire debentures; four pounds six shillings, eight pence in London and Lancashire shares, and balance in war bonds or cash. The London and Lancashire also announce a scrip bonus of 100 per cent., making shares five pounds paid instead of two pounds ten shillings paid. It also intimates that the dividend will be increased to forty shillings per share.

The Dominion of Canada seeks your co-operation in the popularizing of

WAR-SAVINGS STAMPS

First — W-S.S. will enable the Government to raise millions of dollars to be used for Reconstruction. Second — It promotes THRIFT among the masses and educates people to buy bonds.

National War Savings Committee, Ottawa.

SIR HERBERT B. AMES, Chairman.
CAMPBELL SWEENEY, Vancouver.
JOHN BLUE, Edmonton
H. A. ALLISON, Calgary
HON. GEO. A. BELL, Regina
JOHN GALT, Winnipeg
GEO. M. REID, London
SIR GEORGE BURN, Ottawa
W. M. BIRKS, Montreal
RENE T. LECLERC, Montreal
SIR J. DOUGLAS HAZEN, St. John
W. A. BLACK, Halifax
HON. MURDOCK MCKINNON, Charlottetown.
W. K. GEORGE, Toronto.

Howard S. Ross, R.C.

Eugene R. Angers

ROSS & ANGERS

BARRISTERS and SOLICITORS

Coristine Building, 20 St. Nicholas St., Montreal

DOMINION
COAL COMPANY
Limited

DOMINION
and
"SPRINGHILL"

BITUMINOUS
STEAM and
GAS COALS

GENERAL SALES OFFICE
112 ST. JAMES ST. MONTREAL

FINANC



DEPARTMENT.

DOMINION INCOME WAR TAX ACT

TO WHOM APPLICABLE.

Every person who in 1918 resided or ordinarily resided in Canada or was employed in Canada or carried on business in Canada including corporations and joint stock companies

WHO SHOULD FILE RETURNS.

1. Every unmarried person or widow or widower, without dependent children under twenty-one years of age, who during calendar year 1918 received or earned \$1,000 or more.
2. All other individuals who during calendar year 1918 received or earned \$2,000 or more
3. Every corporation and joint stock company whose profits exceeded \$3,000, during the fiscal year ended in 1918

FORMS TO BE FILLED IN AND FILED.

- FORM T1. By individuals, other than farmers and ranchers
FORM T1A. By farmers and ranchers
FORM T2. By corporations and joint stock companies.
FORM T3. By trustees, executors, administrators of estates and assignees.
FORM T4. By employers to make return of the names of all directors, officials, agents or other employees to whom was paid \$1,000 or more in salaries, bonuses, commission or other remuneration during the calendar year 1918
FORM T5. By corporations, joint stock companies, associations and syndicates to make return of all dividends and bonuses paid to shareholders and members during 1918. Individuals comprising partnerships must file returns in their individual capacity.

GENERAL INFORMATION.

All returns must be filed IN DUPLICATE

Forms may be obtained from the Inspectors and Assistant Inspectors of Taxation and from the Postmasters at all leading centres.

Returns should be filed immediately

Postage must be prepaid on letters and other documents forwarded by mail to Inspectors of Taxation

Address of Inspector of Taxation for this District

MONTREAL DISTRICT

Inspector of Taxation.

Post Office Bldg., MONTREAL, P.Q.