



DEPARTMENT OF CUSTOMS AND INLAND REVENUE

NOTICE***To Manufacturers, Wholesalers
and Retailers***

NOTICE is hereby given to all concerned that Returns, accompanied by remittance of Luxury and Excise Taxes, must be made as follows to the local Collector of Inland Revenue, from whom any information desired may be obtained.

Returns of Luxury Tax must be made on the first and fifteenth day of each month.

Returns of Jewellers' Tax, Manufacturers' Tax, and Sales Tax must be made not later than the last day of the month following the month covered by the return.

Returns for Taxes in Arrears must be made forthwith, otherwise the penalty provided by law will be enforced.

By Order of the

DEPARTMENT OF CUSTOMS AND INLAND REVENUE

GEO. E. DUNBAR,
Collector of Inland Revenue,
TORONTO

CURRENT ACCOUNTS

Efficiency is hard to obtain and highly paid for. Merchants and Manufacturers will find this Bank equipped and prepared to give all Current Accounts the efficient care and careful consideration they demand.

Open a Current Account with this Bank. Your interests will be faithfully looked after by experienced men.

**IMPERIAL BANK
OF CANADA**

202 BRANCHES IN CANADA

Agents in Great Britain:—England—Lloyds Bank, Limited, London, and Branches. Scotland—The Commercial Bank of Scotland, Limited, Edinburgh, and Branches. Ireland—Bank of Ireland, Dublin, and Branches.
Agents in France:—Credit Lyonnais, Lloyds and National Provincial Foreign Bank, Limited.

205

**Fifty-five Years of
Banking Service**

Time has demonstrated the soundness of the policies on which the first Board of Directors founded this Bank fifty-five years ago—October, 1865—and which have continued throughout its existence.

Union Bank of Canada

467

**THE
Bank of Nova Scotia**

Established 1832

Capital	-	\$9,700,000
Reserve	-	\$18,000,000
Total Assets		\$230,000,000

GENERAL OFFICE : TORONTO, ONT.

H. A. Richardson, General Manager

Branches at all the principal centres throughout Canada and in Newfoundland, Cuba, Porto Rico, Dominican Republic, Jamaica, and in the United States at

BOSTON CHICAGO NEW YORK

London, Eng., Branch:

55, OLD BROAD STREET, E.C.2