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ave died-Herbert C. 4. E. Williams, Tillson-int Denis; Richard Mo-172135, John Crook, 347 pronto; E. J. Howarth, aham, England; D. W. mish, N.S.; Chas, Do-dette, Joséph Plante, Norton, England; Er-and: Wm. F. Ryan Wm. F. Ryan, Perry Cronk. 44 iruce Perry Cronk, 44 oronto; Act. L.-Corp. nipeg; Clarence D. W. Morrow, Metcalfe; t. Paul de la Croix, Q.; Drayton; 202076, N. J. heott street, Toronto; England; John Ben-Donald Keith, Se-ph: Arsene Bechard, br.; Arsene Bechard, Lance-Corp. John Hoey, ue, Hamilton; William Wilfrid Duncan, Bil-ard Field, Sibbald P. O., ia Stanley Wright, Nel-Prince, Calgary; Lance-ionnell, Calgary; Alta.; Ditawa; Corp. Louis M. Laplante, Montreal; H. e: Pierre Lelievre, Au-Laplante, Montreal; H. 1. aplante, Montreal; H. 1. aplante, Montreal; H. 1. aplante, Montreal; H. 1. approximation for the stockall, Corp. Alex. Proudfoot, Kent.; Eldorado: W. K. Lance-Corp. John Mc-Man.; Henry J. Wilson, Bernard Gernat, Eng-Oxdrift; F. G. Elmore, Henry A. Duncan, Sud-Calgary, Alta.; Serst. March P. O., Ont.; tehley, 7 Seymore Sgt. Wm. Burns, Bos-Vestwood, (acting com-ign), Montreal; John and; Medard Soucy Moffatt, Sawyerville, Moffatt, Sawyerville, Moffatt, Caling and Soucy Moffatt, Sawyerville, Moffatt, Sawyerville, Moffatt, Caling and Soucy Moffatt, Sawyerville, Moffatt, Sawyerville, Moffatt, Sawyerville, Montreal; Cilifton,

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EATON'S DAILY STORE NEWS

THE TORONTO WORLD

Some of the Friday Bargains

TO DE AND AND AND IN TO THE PARTY IN PROPERTY

THURSDAY MORNING JULY 26 1917

Main

Advance Showing of the New Modes in Misses' Fall and Winter Suits Youthful Types, Which Show Long Lines, Smart Tailoring and an Abundance of Buttons as Trimming. Coats Are

Slightly Longer and Skirts Less Wide Than Last Season, While Serge, Gabardine and Homespun Are Favored Materials. The Five Suits Our Artist Has Sketched Are Happy Examples of the Chic Models in the Display.

Women's Dresses

, small postcard size plagure or head and should

Camera Counter,

figur 25c.

L James St.

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Infants' Wear

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Women's Suits Smart Suits, of linen and gab-ardine, made in sport styles, with patch pockets, belts, large and college college mark butters

B. Isn't the stitching A. Comome Ane navy blue serge with graceful lines and many black buttons and the suit in the sketch is the result! The collar may be worn closed. Although you wouldn't expect it, the back is box pleated. The belted skirt has two patch pock-ets and a gathered back. Price, \$25.00.

Lingerie Ribbons in Dainty Designs

applied in a quaint way applied in a quant way on this suit of dark grey homespun? As you see, the coat has roomy pockets and large shoul-der collar. The back has an inverted box pleat and the skirt is al-so pocketed and belted. Price, \$32.50.

Awaiting Deft Fingers to Fashion Them

Into Fascinating Rosettes and Bows.

LLURING knots of ribbon here, an almost in-

visible threading of tricoted weave there, with

C. For a general utility suit nothing could be nicer than this model in navy blue serge. It has self-covered buttons on the back of the coat as well. and the skirt has tab pockets to match the coat. The back is gathered, belted and has a narrow heading. Price, \$25.00.

D. The material is fine navy serge and the suit is one of those delight-ful semi-tailored mod-els which may be worn on almost every occa-sion. Black braid is used for trimming and the back of the coat is plain. The skirt has a braid-trimmed belt. Price, \$5.00.

New Fall Styles in Silk Umbrellas

Being Specially Designed as a Protection Against Either Sun or Rain.

O need to fear lest you be caught in a sudden shower, providing, of course, that you possess one of these attractive

E. As swagger a suit as any young girl could desire is this high-collared model in navy blue gabardine. Of course, the collar may be worn open equally well. The skirt is particularly smart, having two straps buttoning over patch pockets, and a narrow belt -all button trimmed. Price,

For this item we cannot take phone r. mail orders, the quantity being -Main Floor, Yonge St.

Parasols

A clearance of all our broken lines of silk parasols, including plain colors, stripes, plain centres and fancy bor-

-all button trans. \$25.00. -Third Floor, Albert St.

More of the Friday Bargains Biouses

Section, Main Floor.

Georgette Crepe, Chiffon Silk and Crepe de Chine Waists, some have low col-lars with touches of bend-ing, others have embroid-ered fronts, hemstitched sailor collars, long sleeves. Many dainty styles to choose from in good var-iety of colors and sizes. Reg. \$5.00 to \$7.50. Friday, \$3.95.

PAGE THREE

EATON'S develop films at 5c per rol

Mail them or bring them to Came

A CLEVE VILO

American Jean Middles, some have large rounding collars of red or blue, others fancy collars of figured ma-terial. Others of blue or khaki duck, with braided collars, some all white with embroidered crest on sleeve and a Copen or navy trimmed collar. All sizes. Reg. \$1.50 and \$1.75. Friday, 95c.

White Vole Blouses, with fancy embroidered fronts and numerous fine tucks, large lace trimmed collars; others of fancy flowered or figured volles in mauve, pink or black and white. Reg. \$1.00 to \$1.50. Friday. 59c.

American Model Blouses, hardly two alike, all of fine French volle with filet and hand embroidery: others with Japanese hand-made medallions. Reg. \$11.00 to \$20.00. Friday, \$5.56 to \$10.00.

For this item we cannot take phone mail orders, the quantity being

-Third Floor, Centre.

Ribbons

Wide Sash and Hair Bow Ribbons. 6-inch satin, in white and pink; 6-inch taffeta, in pink, sky and red; also 6½-inch moire ribbon, in mauve and brown. Reg. 25c, 40c and 50c. Friday, yard, 25c.

Narrow Satin Ribbons, in colors red, emerald, sky blue and pink. Reg 4c, 5c and 6c a yard. Friday, 5 yards for 10c.

For this item we cannot take phone or mail orders, the quantity being limited.

Fancy Hair Bow Ribbons, in plaid, fancy checks and satin striped Dat-terns. Colors are old rose, royal, Saxe blue, emeraid, navy, black and mauve; width 5 to 6 inches. Reg. 39c yard. Friday, 25c yard.

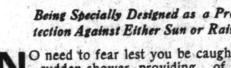
Lingerie Bows of wash ribbous, tied with knotted loops, etc. ands of ribbons, in colors white, sky. pink, maize and mauve. 50c each. Friday, 25c.

Baby Ribbons-Odds and ends of silk, satin and satin-faced baby rib-bons, in colors pink, sky, royal, white, red, orange, purple. Nile. Saxe blue, navy, grey and black. Widths of %, % and % inch. Bunches of 5, 7 and 5 yards. Reg. 10c, 12% c and 15c Friday, bunch, 5c.





they never went overseas.





t was officially an-The sole survivor ine C-34 was built in tht draft of identical is a boat of 313 tons draught of 12 feet

on

ed with two torpedo mal complement was SHIELD DIERS' LIVES

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knots submerged.

C-34 has been sunk

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er in some recent staidon Times pointed dominal wounds, 332 trapnel and pieces of w velocity. An abwould save these from lowortality wounds is said by about 10 times greater wounds which pene-

must grasp is that this war are often wounds on account.

Shield gives protection ngs and abdomen-the of the body-and the hat a man is able to ly and move with owing to the flexiplates composing the oof against bayonet. 1 spent bullets. for information and

vn & Company, Room street, Main 4582.

(Continued from Page 1). might become necessary for the gov-ernment to expropriate many of these iands and resell them on favorable comes between \$6,000 and \$10,000 there terms to bona fide settlers. On the orders of the day Sir Ro-bert Borden announced that it had between \$10,000 and \$20,000 a supernot been considered desirable to have men enlist for the Canadian expeditionary force who were of enemy origin, and the same policy would pre-vail in the administration of the con-

When the house was moved into committee of ways and means, Sir is imposed on all incomes in comet.

Thomas White announced that the of \$100,000. passage of the conscription bill would \$ Some Exemptions. The income tax applies to the pre-sent calendar year altho the tax, of argely and rapidly increase our military expenditure, and to meet the course, will be payable next year, and burden and to maintain the returns must be in by February 28, 1918. In addition to the personal incredit of Canada it was manifestly necessary that new sources of taxacome tax, there is a tax of four per tion would have to be tapped. More-

cent. upon the net income of all corover, the passage of the conscripporations and joint stock companies. tion bill had created a strong senti-There will be some exemptions to be in the ment in the house and set out in the bill, including probably religious and charitable institutions. country in favor of compelling per-sons of large income to contribute A man may also deduct from his per-sonal income tax what he has paid toward the great expense involved in the war. It was an innovation for under the business profits tax as set the federal government to resort to out in the resolutions laid before the direct taxation, but the government committee. had undoubted authority to raise any The income tax will not apply to revenue needed either by direct or

aliens not domiciled in Canada. Indirect taxation. will remain in force until amended or Announces Income Tax.

repealed by parliament, altho Sir Thomas White's personal idea is that Sir Thomas then briefly reviewed the arguments against an income tax it should be revised or repealed shortly after the war. At the conclusion of his speech the which he has presented to the house many occasions in the past, but

said that, strong as these arguments finance minister laid the resolutions upon the table, and A. K. Macksan were, they had no weight against manifest public necessity. There were, (Halifax) rose to reply however, considerations in respect to Text of Resolution, The text of the finance minister's resolution was as follows: exemptions. It must be remembered that the high cost of living made a harger income necessary for mere subsistence. It must also be re-

Resolved, that it is expedient: 1. To levy an income tax of four membered that many people were alper centum upon income exceeding two thousand dollars per anready subjected to municipal and provincial taxation. Finally, it should num in the case of unmarried men be borne in mind that we ought and widowers without children.

and five per centum upon the amount by which the income exper cent., subject to the exemptions ceeds ten thousand dollars and does not exceed twenty thousand dollars, and eight per centum of the amount by which the income exceeds twenty thousand dollars and does not exceed thirty thousand dollars, and ten per centum tax of five per cent. On in-comes of over \$20,000 and less than \$30,000 the super-tax is per cent. on incomes between \$30,000 and \$50,000 the supertax is 10 per of the amount by which the income exceeds thirty thousand dollars and does not exceed fifty thousand dollars, and fifteen per centum of the amount by which cent. On incomes between \$50,000 and the income exceeds fifty thousand. dollars and does not exceed one hundred thousand dollars, and twenty-five per centum of the amount by which the income ex-

It

ceeds one hundred thousand dollars. 2. To levy an income tax of four per centum upon income ex-ceeding three thousand dollars in the case of corporations and joint stock companies.

4. Taxpayers shall be entitled to the following deductions from the amounts that would otherwise be payable by them for income tax (a) Amounts paid by any tax-

payer for taxes accruing during the year one thousand nine hundred and seventeen, and in any year thereafter, under the provisions of part 1 of the special war revenue act, 1915, and

(b) Amounts paid by any taxpayer under the business profits war tax act, 1916, and any amendments thereto for any accounting period ending in the year one thousand nine hundred and seventeen. In the case of a partnership each partner shall be entitled to deduct such portion of the tax paid by the partnership under the business profits war tax act, 1916, as may correspond to his interest in the income of the

the present session. Praise and Blame. When they returned to the cham-ber Mr. Maclean (Halifax) resumed his speech. He approved the prin-

ciple of the measure and recalled the many strong arguments made by the finance minister in the past against the income tax. One of these he recalled was Sir Thomas' assertion that it would not yield much net income. He now asked how much the minis-ter hoped to raise by the income tax. Sir Thomas White said it would during that time. only be a guess, but the tax might yield from \$15,000,000 to \$20,000,000. Mr. Carvell (Carleton, N.B.,) congratulated the minister and prophested that with the income tax firmly established we could radically reduce the tariff. He thought the ex-

emptions should be one and two thousand instead of two and three thousand dollars respectively. Would Tax Indemnities.

Hon. George P. Graham thought M.P.'s should be required to include their indemnities in income returns, and cabinet ministers their salaries. He thought it was a mistake to let the war tax on business profits go by the board. He said that for the finance minister to say that the income tax was made necessary by the conscrip-tion bill was to give an excuse in-stead of a reason. The conscripts would all be unmarried men and would cost the country much less than the same number of men recruited

nder the voluntary system. Replying to a question, Sir Thomas White said that the taxpayer would be allowed to deduct from his income return the amount he had given during the year to the patriotic fund and Red Cross. He would not deduct the amount from the tax, but from the income on which the tax was due.

Big War Outlay. Replying to other questions. Sir Thomas said he would make a finan-cial statement to the house within a few days. For the present he would content himself with maying that our partnership. Before Mr. Maclean had proceeded few days. For the present he would been raised on a farm could not Dr. Roche replied that the Dominion of the present himself with saying that our successfully pioneer in the west. It Government owned no crown lands in the set of the present he would been raised on a farm could not been raised on a farm

the New York market to the amount of \$107,000,000, so that the account was in our favor to the extent of about \$93,000,000. Between April 1 and July 9, 1917, the revenue of the Dominion Gov-tranent amounted to \$78,000,000, and for the same period capital and cur-to the same period capital and curfor the same period capital and cur-rent expenditures totaled \$40,000,000. experienced agriculturists, and in every case there would be supervi-sion of the expenditure of the money loaned by the government. Included Allied Soldiers. Upon motion of Hon. Charles Mar-This left a balance of about \$38,000,-000, which had been absorbed by Canada's war expenses in Canada

Further Criticism.

E. M. Macdonald (Pictou) and Hon. Rodolphe Lemieux criticized the proposed legislation on two grounds They thought the tax did not sufficiently discriminate between married and unmarried men, especially in the and unmarried men, specially in the case of large incomes. A married man with a large family having an income, say of \$10,000 a year, paid only \$40 a year less income tax than

the bachelor having also an income of \$10,000, but no dependents. They also complained that while the tax bore with some severity upon the well-to-do, it fell lightly upon the wealthy. Thus a man with an in-come of \$20,000 a year would keep

\$18,740 for his own use and give up by way of income tax to the win-ning of the war enly \$1,260. The resolutions were then accepted by the committee and reported back to the house, and a bill founded upon them will be introduced

tomorrow. Soldiers on Land.

At the evening sitting the house gave second reading to and passed thru committee stage the govern-

ment's bill to assist returned solment's bill to assist hand. diers to settle upon the land. Mr. Turriff (Assinibola) thought the tish empire? Plea for the East. government's scheme a visionary one. Settle a lot of returned soldiers

Mr. Jameson (Digby) did not see, why all the soldiers should be sent to the prairie provinces. Why not settle them in eastern Canada and ex-propriate land for that purpose?

except in the prairie provinces. was up to Ontario, Quebec and the maritime provinces to give grants of free land to their own soldiers or to expropriate land for that purpose. Then the Dominion Government would lend the soldier settlers' money up to \$2500, or, he suggested, the re-turned soldier could buy a \$2500 farm in eastern Ontario and the Dominion

Government could advance the purchase money and take a first mortgage as security for the purchase money so advanced. Mr. Sutherland (South Oxford)

pointed out that the returned soldier had little real advantages over the ordinary homesteader. He thought the government should be more gener-Few of the soldiers, he thought, 0118.

would make pioneers, but many of them if properly assisted could and cil, the minister consented to an amendment making the act apply to British subjects resident in Canada would take up lands in the older and well settled portions of Canada.

before the war who fought in the armies of the allies. This would spe-Hon. Frank Oliver, Mr. Turriff and Mr. Sutherland all urged upon the government to expropriate lands of cially benefit French, Belgian and Ita-lian reservists. The act will also apthe railways and settle the soldiers ply to all soldiers who enisted in the Canadian expeditionary force and upon them instead of attempting to turn them into pioneers. were honorably discharged, even tho

Railway Lands Problem.

Sir Thomas White said the propriety of the government expropriating rail-way lands and other lands in the west Mr. Turriff thought we would have enough to do to take care of our own soldiers. The act, he pointed own soldiers. The act, he pointed privately owned but withheld from cul-out, applied not only to the Canadian tivation had long engaged the attenexpeditionary force, but to all sol-diers who served in the army or navy of the United Kingdom or in the ex-peditionary forces contributed by any self-governing British colony or Do-minion. He had no doubt that many to delay the passage of the present Australians and New Zealanders. in- bill to discuss it at this time. The stead of going home, would come government was not in a financial straight to Canada to get their 160 position at present to embark upon acres of land and the cash loan of \$2,500. There would also, no doubt, be a great number of British soldiers to be done to open up to settlement emigrate. Would we not have our the vast tracts of land adjacent to railways which were being hands full looking after the Canaspeculation and withheld from cultidians, without undertaking to provation. vide for all the soldiers of the Bri-

STEPHEN LEVAN DEAD.

Kitchener, July 25.—Stephen Levana tged 35 years, died in Brantford, where he had gone about a month ago to re-ceive medical treatment. Mr. Levan was ceive medical treatment. All beven and a native of this city and was prominent-is identified with St. Paul's Lutheran. Church. He is survived by his wife and four small children.