

Classified Ads.

WANTED.

WANTED—At Lindsay's Restaurant, King St., pastry cook and meat and vegetable cook. Good wages paid. 731.

WANTED—A maid for general housework. Apply Mrs. H. F. McLeod, 458 Charlotte street—734.

WANTED—Lady stenographer with experience, permanent position if suitable. Apply giving references and experience as well as salary expected, to Gleaner.—832-d

WANTED—Second class female teacher for District 12, Parish, Southampton, York Co. Apply, stating salary to Fred Smith, Melville, R. R. No. 2—433-d

WANTED—A girl of about 13 or 14 to assist with housework a few hours each day. Apply at house, 317 Charlotte St.—825-d

FOR SALE.

FOR SALE—Motor boat, 20' or sale, 20'4" feet, 10 horse power, canopy top. Will trade for Ford car. H. J. McLean, St. George, N. B.—827-d

TO LET.

TO LET—From Oct. 1st, furnished house. Apply Mrs. John Robinson, 725 George St.—824

TO LET—Upper flat of brick house, 125 St. John St., now occupied by H. Jones. Apply to Linnott & Sons, Ltd.—822-d

LOST.

LOST—Blue raincoat between Nashua and St. Mary's church and Watson's store at St. Mary's. Finder kindly phone 4566-82—823-d

LOST—Tuesday on the street, \$7.00 in bills. Will finder kindly return to Cleaner Office.—825-d

FOUND.

FOUND—On July 16th, a sum of money at Upper Gagetown. Apply 171 Princess St., St. John, N. B.—819-d

NOTICE.

ALL persons having any claims against the estate of the late Mrs. Jane C. Yavasour, are requested to present same duly attested, to either of the undersigned within ten days from date hereof.

H. G. YAVASOUR, Executor.

Fredericton, N. B., July 24, 1917.

NO MARK LOG SALE.

PUBLIC NOTICE is hereby given that the Saint John River Log Driving Company will offer for sale by public auction on Monday, the thirtieth day of July, at 2.30 in the afternoon, at the Board of Trade Rooms in the City of St. John, all No. Mark and Mixed (five Hacks) logs rafted and to be rafted by the Company during the present season.

WALTER JACKSON, Manager.

Dated 13th July, 1917.

TO ARRIVE

One car Maple Leaf Middles; One Car Western Oats; Feeding Wheat.

In Stock

Corn, Flour, Bran, Graham Flour, Rolled Oats, Hay, Straw, Paris Green, Bordeaux Mixture, Arsenoid.

Hemlock Bark Wanted.

W. W. BOYCE

Phone 187-41 York Street

Great Development Sale

is Now Going On. Greatest Reduction Fredericton Has Ever Seen. See Special Adv. on page 9.

M. JACQUES, - 594 Queen St.

PIANO TUNING.

PIANOFORTE and Organ tuning and repairing. Orders may be left at E. O. McDonald's Music Store. Perfect satisfaction guaranteed.

RALPH O. WILSON, 244 Charlotte St. Phone 412-41

Britannia Quick Lunch-Rooms

Leslie R. Nason, Prop., 95 York Street

A special dinner cooked each day excepting Sunday. Lunches of all kinds cooked to order.

ROYAL LUNCH ROOMS

Call at the Royal Lunch Rooms on King Street and get a good meal or lunch. Everything new and up to date. Terms reasonable.

C. MARK FONG

PULPWOOD WANTED

WE invite correspondence or a personal call at our permanently established offices on Carleton St., Fredericton. Make them your headquarters while in the city.

CANADIAN REALTY CO., Inc.

TRY OUR ROLLED Boneless Corned Beef

16 CENTS PER LB.

TINGLEY & LEE

The Sanitary Market. Phone 369 - Carleton Street PROMPT DELIVERY.

NOT A BIT NOURISHING



Income Tax Bills Brought Down in Parliament Yesterday

Unmarried Men Will Pay No Income Tax Under Salary Limit of \$2,000—Married Men to Be Exempted to \$3,000—Session to Last Three Weeks Longer.

Ottawa, July 25.—Political interest for the moment has shifted from the conscription bill to the income tax proposals of the Government and the cost of living situation. The bill to give effect to the taxation proposals will be gone on with today and the cost of living will, it is expected, occupy interest from day to day until it culminates with the report of the commission which is investigating the statement made on the subject of cold storage conditions in Canada to the Minister of Labor by Mr. W. F. O'Connor, K. C., the cost of living commissioner.

Sworn Statements Proof. This commission, which is headed by Mr. Geo. F. Henderson, K. C., has begun its preliminary work and it is not anticipated that its inquiry will take a considerable time. The evidence from which Mr. O'Connor drew his deductions is the sworn statements furnished by the firms and companies to which reference has been made.

It is understood that it will be largely a matter of computation. The military service bill will be taken up by the senate this afternoon and probably that body will dispose of it before the end of the week. There is still some necessary legislation to be brought down before the dissolution of parliament. There will be a franchise bill, although it may not be very provocative of debate. There will be railway legislation to deal temporarily, it is understood, with the situation regarding the Canadian Northern and Grand Trunk Pacific Railways, but it is probable that the Government will not take action this session upon the report of the Dragon-Acworth-Smith commission. There will be other minor Government legislation.

Dislocation in Three Weeks. The opinion is expressed therefore that parliament will be dissolved in three weeks, after which some sort of union Government may be announced by Sir Robert Borden and the general election called. It is true that there are those who anticipate that the House will be in session until September, and that there will be no election until December, but the best informed seem to agree that parliament will be over shortly.

Ottawa, July 25.—(Canadian Press)—Sir Thomas White, after the opening routine in the House moved the House into committee of ways and means in order to bring down his resolutions regarding income tax. "The enactment of the military service bill," said he, "which has just passed through this House will result in a material acceleration in the war expenditures of the Dominion. By that bill provision is made for calling 100,000 men to the forces of Canada. In view of this and in order to maintain the credit of the Dominion it is necessary that we adopt further taxation measures.

"Apart from this there has arisen in connection with the military service bill both in this House and in the country a sentiment, a very strong, natural, and, in my judgment, a very just sentiment, that those who are in the enjoyment of substantial incomes should substantially and directly contribute to the growing war expenditures of the Dominion.

Distinct Innovation. In referring to the increase in the cost of living and the fact that in-

taxation which would be payable by firms and corporations the amounts which they paid under the profits tax act for the accounting period of 1917. In the case of a partnership, each partner would be entitled to deduct such portion of the tax paid by the partnership under the War Tax Act as corresponded to his interest in the partnership.

It was also provided that a similar deduction should be made to cover taxes paid under the Special War Revenue Act.

Applies to Corporations.

To Hon. A. K. MacLean, of Halifax, Sir Thomas explained that the tax would apply to corporations and joint stock companies.

"We are providing," he said, "that joint stock companies and corporations shall be subject to a tax of four per cent. Their shareholders are liable not only to the tax of four per cent. but to the super-tax and in assessing the income of any person subject to the tax we credit him with the amount which has been paid by the company from which he derives dividends." It was the same policy as that adopted in the United States.

Taxed in Another Country.

Sir Herbert Ames asked about the income of a resident of Canada which was already heavily taxed in another country.

"If he is taxed in respect to his dividends in a foreign country he would be entitled to deduct the amount of such taxation from his income for the purpose of ascertaining the amount for which he should be assessed, but so far I have not been able to reach a conclusion that he should be allowed to deduct the amount of such taxes from the taxation which he will pay on his income." Sir Thomas stated that a Canadian company domiciled here and doing business throughout the world would pay on its entire income. He thought it might be possible to tax aliens. They should not be too astute in trying to tax aliens in respect to some small investment they might have in income, since it might have the effect of deterring men from investing money in this country.

E. M. MacDonald, of Pictou, wanted to know if British subjects living outside Canada and deriving their income from Canadian soil would be made to pay.

Sir Thomas said he was opposed to double taxation within the Empire.

Mr. MacDonald referred to the British subject in the States deriving income from Canada; he was not paying taxation in the States on such income.

The Finance Minister, however, was sure that he was already paying.

Hon. Rodolphe Lemieux, by a reference to men escaping by investing in government bonds abroad Sir Thomas stated that a vigorous defence of the plan of making the interest on such bonds free from taxation. In no other way would big flotations be possible.

In closing, Sir Thomas suggested that after the war it might be well if the present legislation was deliberately reviewed.

"I do not say it should be repeated, but it should be deliberately reviewed. We will need men of enterprise and ability who can bring capital into the country and develop our immense resources, and in reviewing this measure, after the war, I think consideration should be given to the question of whether the taxation is so heavy as to operate to prevent men of that type from coming to this country and giving us the benefit of their enterprise and their capital."

Mr. A. K. MacLean believed the thought of Canada would approve of the principle of the bill. It would augment revenues and equalize taxation in the countries. Any criticism would be on the details of the measure.

One great value of the tax would be that the taxpayer would take a greater interest in the expenditure of his money. He thought the Minister need have no fears that the tax would deter anyone from entering Canada. He said such a tax should have been imposed at the outbreak of the war. Mr. MacLean was of the opinion that the exemptions for unmarried men were too high. He asked Sir Thomas what revenue he expected from the tax.

The Finance Minister said it was difficult to gauge the revenue, but he roughly estimated that it would be from fifteen to twenty million dollars. Sir Thomas admitted that there might be a difference of opinion as to the exemption of unmarried men.

Mr. F. B. Carvell congratulated the Government on adopting the principle of income taxation. He agreed with the general principles of the bill.

Proceeding, the Finance Minister stated that the act provided for a number of exceptions. It had been felt that persons called upon to pay the income tax should not have to pay the income tax unless it changed to be heavier than the profit taxes. As a result it was proposed to allow on the

grave conditions. "However," continued Sir Thomas, "we are confronted with grave conditions arising from the war, with an accelerated war expenditure due to the measure which has just passed the House, and which will enable us to bear our part in this great conflict on an increasing scale. I believe it is the will of the people of Canada that we should continue to exert to the utmost our human and material power to the end that final and decisive victory may be attained. No matter what the cost in man-power or treasure may be, I believe it is the will of the people that we should persevere to the end.

"In view of what I have said as to the financial situation and the increasing demands that will be made upon the people of Canada in this war, it is manifest that the time has arrived when we must resort to this measure of direct taxation. I am confident that the people of Canada, whose patriotism has been a constant and so nobly proven, will cheerfully accept this additional burden."

Cost of Living. In referring to the increase in the cost of living and the fact that in-

Palmer's Summer Packs. THE shoes for aching feet—light in weight, durable, roomy, comfortable and waterproof. Made from selected Skowhegan leather with water-proofed leather sole and heel and solid leather insoles. The ideal shoe for farmers or others working on the land. Also specially suitable for woodmen, trackmen, millmen, sportsmen, laborers—all who require strong, easy fitting footwear. Get a pair of Palmer's "Moose Head Brand" footwear from your dealer. They will give you foot comfort and great wear. JOHN PALMER CO., Limited Fredericton, N. B., Canada 31

This is to announce that Lawlor & Cain OPP. POST OFFICE is one of the 50,000 progressive dealers who sell EVEREADY SAFETY LIGHTS. The light that says "There it is!" With that long lived TUNGSTEN Battery

HOWARD ROGERS and see our beautiful line of COUCHES. We sell Extension Couches that are a Couch by day and a Bed by night.

OVERSEAS HORLICK'S MALTED MILK LUNCH TABLETS. An emergency ration for the Army and Navy. Packed in sealed tins. Just the thing to send overseas. Price, 25 cents. C. FRED. CHESTNUT THE QUALITY DRUG STORE 572 QUEEN STREET

NOTICE Take your boots and shoes to the P'ton Shoe Hospital. They will look like new shoes when done. We call for and deliver to any part of the city. RALPH SHEPHERD Phone 335-21 688 Queen St., opposite Bank of British North America.

Lucy's Corner Sale this week. We are offering special prices on all lines of a full stock of Clothing, Dry Goods, Boots and Shoes, Hats and Caps, Trunks and Suitcases. Men's low tan Oxford Shoes, reg. \$5.00, at \$3.25 and \$2.65. Men's white Oxford, \$1.25, \$1.50 and \$2.00. Ladies' white Canvas Shoes at first cost. Ladies' fancy Waleas, 85c. Men's Balbriggan Underwear at 25c. per garment. We can save you money on every line we carry.

GEO. R. THOMPSON Fredericton and St. Marks. FRESH EGGS Guaranteed not laid over 24 hours—40 CENTS DOZEN.

FRESH KILLED FOWL—35 Cents lb. UNION SETTS, 25c. lb. Fresh Fruit, Bananas, Oranges, Lemons and Grapefruit at Lowest Prices. Libbey Bros., Phone 71-15, Cbr. King and Northumberland Streets.

Wall Paper We have now in stock, all our new lines of Wall Paper. Our prices are moderate. We would be pleased to show you. B. J. Griffiths VARIETY STORE York St., next to Wiley's Drug Store

ATTRACTIVE FURNITURE We are now prepared to show you a large and carefully selected stock of BEDROOM FURNITURE—Dressers, Chiffoniers, Beds, Tables and Chairs. These are shown in the new period designs and the latest finishes. Colwell & Jennings THE HOUSE FURNISHER