

NCOME Tax Returns have brought financial considerations to the attention of many Canadian women. Taxation is a subject of the first importance and is of general interest. The task of governments has been to devise taxation which will provide revenue without discouraging business and personal initiative. A tax that and personal initiative. A tax that does not hurt is what everyone wants. The levy of one cent on all letters, imposed by the War Revenue Act of 1915, is said to be a tax of this char-acter. It brought in last year six million dollars in revenue. The stamp minon donars in revenue. The stamp tax on all commercial paper, also a tax which does not hurt, yielded a further revenue of ten million. The very wide distribution of this taxation and the small amount collected from each individual would seem to show the way for further taxation which does not for further taxation which does not hurt but which yet will provide the revenue absolutely necessary for Canadian life and prosperity.

University of B.C. Begins Building

THE CONSTRUCTION of permanent buildings for the University of British Columbia, which was inaugur-ated five years ago, will be begun immediately. It is estimated that \$750,000 will be spent this year and that the work will be sufficiently advanced for classes to be held in the new buildings by the fall of 1921. The provincial government some years ago provincial government some years ago set aside a site of 800 acres in Point Grey for the University. The situation commands a fine view of the Gulf of Georgia and is less than ten miles from the city of Vancouver. Registration at the University of British Columbia has grown rapidly; already it is one of the larger Canadian universities.

Hudson Bay Co. Anniversary

THE CELEBRATION of the two hundred and fiftieth anniversary of the Hudson's Bay Company, with river pageants, smoking of the peace pipe, feasts and oratory, serves to remind Canadians that Canada is one of the second first and a server and a server remind Canadians that Canada is one of the great fur-consuming as well as one of the greatest fur-producing countries of the world. Before the War, in 1913, our fur imports cost \$7,993,651, while our exports were worth only \$5,415,119, showing an unfavourable balance of over two and a half millions. For the year 1919, our exports were over thirteen million and our imports about four million and a our imports about four million and a half. The increased value of the exports is due mainly to the enormous exports is due mainly to the enormous rise in fur prices, although there is also an increase in the number of pelts exported. It is gratifying to note that in spite of the higher prices, our imports have actually decreased in value, a circumstance which indicates an in-creased domestic consumption of our own furs. The centres of the world for selling furs have been in Russia, at Leipzig, London, New York and St. Louis. The Montreal Fur Sales Board intends to make Montreal what it ought to be, one of the world's great fur markets. markets.

Canadian War Memorials

ST. JULIEN Day, April 22, marked the recognition of Canadian sacri-fice in the War. Memorial sites have been acquired at St. Julien, Passchen-daele, Vimy Ridge, Arras, Courcelette and Amiens. The deeds for the site at Bourlon Wood, given by the Count de Franqueville, have been brought over to London by Sir George Perley. A special decree of the French Parliawas necessary for the transfer is gift. The site at Vimy Ridge ment of this gift. The site at Vimy Ridge consists of six acres at the highest point of the Ridge. A committee of the Canadian House of Commons has been appointed to have charge of the permanent Canadian war memorials in France and Flanders. One of the most beautiful projected war memorials in Great Britain is the enlargement of Sandhurst Chapel; over 3,500 officers trained at Sandhurst fell in the War.

The Jardine Memorial Prize

A T LEAST one Canadian memorial will take the form of a prize for poetry. It has been given to the University of Toronto by Mrs. Herbert

Barton in memory of her brother, Lieutenant Robert Gordon Jardine of the Royal Flying Corps. The competition is to be open to under-graduates and graduates of not more than two years' standing. One hundred dollars will be given annually for fifteen years and the prize may be made a permanent endowment, known as the Jardine Memorial Prize. Jardine Memorial Prize.

Margaret Anglin as Jeanne d'Arc

M ISS Margaret Anglin, the Canadian **IVI** actress, has been playing at San Francisco in an Anglicized version of Emile Moreau's Jeanne d'Arc. Miss Arglin's creation of the French peasant in said to rank with her achievements in Greek to rank with her achievements in Greek tragedy. She plays Jeanne dressed in the simple black of a civilian girl and has not sought the aid of elaborate stage trappings. Barrie's latest play, "Mary Rose," tells the story of an Australian soldier's return to his old Sussex home and is a dream play of mother love, described by critics as his masterpiece. With this, and John Galsworthy's "A Skin Game" and "A Grain of Mustard Seed," by E. H. Harwood, there is said to be a revival in English drama. in English drama.

Too Little Production

WHILE our exports still show a favourable balance over our imports for the year ending March 31, 1920, a condition which has existed only since 1916, we have a diminishing balance in our favour this year and our imports have touched for the first time the billion dollar mark. The favourable balance for 1919 was more than three hundred million; for 1920 it is less than one hundred and seventy-fire million. In other words we are five million. In other words we are buying too much and producing too little. Warning editorials have ap-peared in many Canadian newspapers.

Canada's Population 9,000,000

THE ESTIMATED population for Canada for 1920 is said to be 9,000,000, although officials of the census department seem inclined to think that 8,750,000 is more likely to prove correct. The total estimated revenue for the year is \$325,000,000, and the estimated expenditure is and the estimated expenditure is \$675,125,000. Our war expenditures this year are estimated at \$350,000,000; this year are estimated at \$350,000,000; it is supposed that the greater part of this large expenditure, which covers pensions, payments to soldiers, military hospitals, etc., has been provided for in the Victory Loan of last autumn. Revenue per head of the population for 1891 was \$7.98; for 1919, \$35.42; for 1920, it is estimated by the Department of Finance at \$36.11. The great financial responsibility for the War and for developing work in Canada is brought home by these figures to every Canadian. Canadian.

Rising Birth Rate in Great Britain

THERE is a rising birth rate in THERE is a rising birth rate in Great Britain, the last quarter showing a greater number of births than any since 1906. The infant mortality was 71 per one thousand registered births, "the lowest recorded rate for any fourth quarter of the year." Both the rising birth rate and the lessened mortality reflect the improve-ment in public opinion regarding the care of children and mothers. Similar statistics are not yet available for the whole of Canada. The newly created Bureau of Child Welfare in the Depart. Bureau of Child Welfare in the Department of Health at Ottawa is evidence of Canadian national interest in children

History and a Hospital

SURREY LODGE, the residence of the late Senator Jaffray, of the Toronto "Globe," has been sold to the Hospital for Sick Children and is to be used as a staff residence. Senator Jaffray bought Surrey Lodge from Mr. Gemmill, a wholesale merchant of Toronto, thirty-five years ago. The residence overlooks Queen's Park and has a fine garden. The property at one time formed part of the grounds belong-ing to Government House when that was situated in the neighbourhood. Lord Elgin lived in the old Government House for a short time when he was Governor.



A woman's charm See how white teeth enhance it

All statements approved by high dental authorities

Countless women have found a way to whiter, safer teeth. You meet them everywhere. A new method of teeth cleaning is now widely employed, and anyone who watches can see the results of it. This is to tak that you test it

This is to ask that you test it. Watch the results for ten days, then judge for yourself if you need it.

The tooth wrecker

Millions find that well-brushed teeth discolor and decay. Tartar forms, and often pyorrhea starts. Most of those troubles are now traced to film. To that viscous coat which you feel with your tongue. It clings to teeth, enters crevices and stays. The ordinary tooth paste can-not dissolve it, so the tooth brush leaves much of it intact. It is the film-coat that discolors—

cause decay. Millions of germs breed in it. They, with tartar, are the chief cause of pyorrhea. All these troubles have been constantly increasing.

Now a new method

not the teeth. Film is the basis of tartar. It holds food substance which ferments and forms acid. It holds the

acid in contact with the teeth to

Dental science, after years of search-ing, has found a way to combat this film. Able authorities have amply proved its efficiency. Now leading dentists everywhere are urging its adoption.

A new tooth paste has been perfected to meet every modern require-ment. The name is Pepsodent. And this film combatant is embodied in it.

Sent to all who ask

A ten-day tube of Pepsodent is sent to all who ask. Thus millions have already proved it. If you have not, write for that tube today.

Pepsodent is based on pepsin, the digestant of albumin. The film is albuminous matter. The object of albuminous matter. Pepsodent is to dissolve it, then to day by day combat it.

This method long seemed impos-sible. Pepsin must be activated, and the usual agent is an acid harmful to the teeth. But science has discovered

a harmless activating method, so active pepsin can be every day applied. The results are quick and apparent. They argue for themselves, and a book we send explains all reasons

for them. Send the coupon for a 10-Day Tube. Note how clean the teeth feel after

using. Mark the absence of the vis-cous film. See how teeth whiten as the film-coat disappears.

Judge by the clear results between the old ways and the new. Do this now, for it is most important. Cut out the coupon so you won't forget.



