

Opening Announcement!

BIG DISPLAY OF ENGLISH FOOTWEAR.

K's
and
Barratt's
at
F. SMALLWOOD'S

See our Eastern Window for latest styles.

Start out right by wearing "K's."

If the Shoe pinches
buy K's

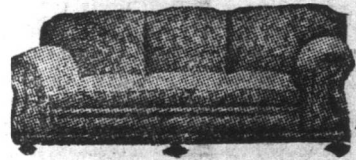
We all like our old shoes, they are comfortable friends of long standing.

But K Shoes are comfortable from the day you buy them. They are so well cut, so well built, and are made in such variety of lengths and widths, that any one, woman or man, who goes to a K Agent can be fitted perfectly, and, walking in K's, will walk in comfort.



F. Smallwood
THE HOME OF GOOD SHOES.
AGENTS FOR K SHOES

It is our aim to manufacture Chesterfields and Suites of English quality throughout. Charming in the originality of design. We can furnish a Suite distinctive in appearance, durable in quality and moderate in price.



The large range of Velvets and Tapestries stocked, give an unequalled range from which to choose. Honest workmanship and Curled Hair as a filler throughout enable us to guarantee each Suite or Chesterfield for five years.

A. M. Penman Co.
PIANOS CHESTERFIELDS ORGANS

NOTICE!
FOR SALE AT A SACRIFICE
A Limited Number of
BULLDOG STATIONARY ENGINES & HOISTS
Ranging from 2½ H.P. to 8 H.P. Both Kerosene and Crude Oil.
Write for Particulars and Prices to
GEO. M. BARR.

Proceedings at the
Legislative Council

OFFICIAL SYNOPSIS.

WEDNESDAY, May 6.

The Council met at 2 o'clock pursuant to adjournment.

HON. THE PRESIDENT read a message from the House of Assembly requesting the return of the Bills relating to "Crown Lands, Mines and Minerals," "Of Payment of Certain Fees and Charges by Stamps" and of "The Operation of Saw Mills." On motion the Council concurred.

HON. PRESIDENT read a message from the House of Assembly announcing the concurrence in the Council's Amendments to the Supreme Court Bill.

HON. PRESIDENT read a message from the House of Assembly acquainting the Council that they had passed the following Bills: "An Act for granting to His Majesty certain duties on goods, wares and merchandise"; "An Act Respecting Certain Retiring Allowances," and "An Act Respecting the Avalon Telephone Company" and asking concurrence therein.

The Bill entitled "Of Certain Duties on Goods, etc.," was read a first and second time and ordered to be committed on Hon. Mr. Shea in the chair.

HON. SIR M. G. WINTER regretted that the suggestion he had made earlier in the session regarding the duty on pork and beef had not been acted upon. Whilst the duty is taken off to a certain extent, it is only removed on the higher grades of pork which are consumed by the well to do, but the lower grades, such as pigs heads, feet, jowls and ribs, consumed altogether by the poorer classes, have the duty not only continued but increased. This seemed extraordinary to him. The rich man's pork is free and the poor man's is increased. The high class pork, which costs 35 or 40 dollars a barrel, is free, while on the poor class, costing \$20 to \$25, there is a duty of two to three dollars a barrel. He felt sure that when he first made the suggestion that this was an oversight. He had no idea that was to continue. If it is found necessary to enlarge the revenue they could have left beef and pork alone. What is the good of taking the duty off these and putting it on necessities like tea and sugar? Take rice, for instance, this is just as necessary as flour. Again split peas which show 100 per cent. increase and round peas which are used extensively by Outport people are increased three hundred per cent. What justification is there for that. Every necessity of life has an addition of duty, more or less. It was incomprehensible to him. If it is necessary to get a revenue get it from the richer classes. The increased duty on yeast will mean an extra ten cents on every barrel of flour. Beans are also increased 100 per cent. This item is used immensely by the poorer classes, over two million pounds being imported annually. Every government that comes into power tinkers with the tariff so much so that the people in business do not know what to do. If a merchant decides to import goods he has to wait and see if the tariff is to be altered, for it may be unwise to order anything. He had understood that last year when the Government came into power that they would go into this matter and endeavour to make a perfect tariff, but this one pleases nobody. Changes have been made and more will have to be made.

HON. MR. MORINE said the present tariff is in the main the report of the Commission appointed by the Government of which Hon. Sir M. G. Winter was a member, and further, more its services were paid for while he was a member. That commission had been appointed by his (Sir M. G. Winter's) Government, and he being one who was greatly interested in the Commission's work should have known as much about its work as anyone in the country. That Commission was a representative one; Hon. Dr. Mosdell was Secretary, Hon. Mr. C. P. Ayre, Mr. Brownrigg, J. V. O'Dea, H. V. Hutchings, F. W. Angel, M. Greene, J. J. McKay and W. Piercy were members who had been chosen because they represented all brands of trade. The present Government had adopted the Report of the Commission appointed. There have been departures from it and these in the main have been a lowering of rates, for duty had been taken off flour, gasoline, pork, beef and kerosene this season, and other changes reducing the burden of taxation would be considered. Personally he felt sorry that the Government instead of accepting the tariff on faith and subjecting themselves to criticisms, just and unjust, had not referred the matter to another tribunal. There was, he thought, a great deal to be said against the confusion caused by the constant changes, and in favour of permanent classification. He agreed also that it is most desirable to have the tariff carefully considered so that changes would be avoided. During the coming year changes would probably have to be made where experience had proved the rates were unfair, so that their regulations might be considered experimental. If the present duties were compared with those imposed before the 25 per cent. was taken off in 1923 he doubted whether the rates in the Bill before the House would be higher than they were at

that time. He (Hon. Mr. Morine) was surprised and disappointed to hear a gentleman of Mr. Winter's standing raising the class cry of rich and poor, and saying that the poor man was discriminated against as regards the duty on pork and beef. The rich man will not grow fat on this amount of pork he eats; this article is mainly used by the fisherman and working people. It was hardly fair to put all the blame on the Government when this is the work of the Commission appointed by the honourable gentleman's friends. The cry raised about the rich man and the poor man is all fol de roll and of such we have heard too much. Taxes are paid by the producers and the middle classes, and although we might put it in the first instance on the rich men in trade, he passes it on to the poor man. Taxes were put on by previous Governments, and the burden of taxation largely increased. Millions were added to the debt of the country, and their bills have to be met by the present Government, which is expected to sit silent while they are slated by the men who did these things. There is only one way to reduce taxation, that is by reducing expenditure. He believed expenditure could be cut down a great deal, but the trouble is when you endeavour to save a salary by the simple process of getting clear of a man, you are called the worst Government that ever was. It is regrettable that this House has lost its power to deal with bills of this kind, and he believed the Colony had paid a price in the past and will in the future for this Act of 1917. He hoped to see the day when it could aid in financial matters, and aid the Government to govern wisely and well. Hon. Mr. Morine trusted that during the year the Government would endeavour to make such changes as would be necessary in a permanent manner.

HON. MR. WINTER objected to the discrimination made with regard to the higher grades of pork. He could not see why duty had been taken off the higher grades and left on the lowest. It was rank injustice to the poor man. For years and years there have been defects in the tariff, and a Commission consisting of reputable gentlemen of ability, had been appointed to deal with the matter and to present their report to the Government. Hon. Mr. Winter did not consider it the duty of the Commission to make the tariff, that he thought was the duty of the Minister of Finance. It was not fair that the blame should be thrown on the Commission. The Government had acted wisely in appointing such a Commission and when their report was presented it was the duty of the Government to consider the recommendations made, and those approved of should have been adopted, the others set aside.

HON. MR. ANDERSON agreed with the last speaker that the determining of the tariff should be in the hands of the Minister of Finance. In fixing the tariff the expectation of trade should be considered. In some sections of the Bill, tariff on steel was given as 42 per cent and from 48 per cent. In his opinion, had those percentages been either 40 or 50 it would have saved time. He hoped that during the current year such changes as had been referred to by the Honourable Leader of the Government would be made.

HON. DR. MOSDELL said that he had been associated with the Tariff Commission, as Secretary, for three years, and would like to set right some of the misapprehensions with regard to it. The Commission was given certain duties to perform, first the correction of certain errors in schedules, which was submitted to the Board of Trade for suggestions, and that schedule was returned with practically no alterations made in it. The many different rates of duty were so arranged and simplified as to show one rate and matters so adjusted as to facilitate trade in passing entries. The Commission had instructions from the then Minister of Finance not to set rates and the Commission had no power to fix duties but was to take care that in the revision it did nothing to reduce the revenue below its ordinary level.

HON. MR. MORINE desired to know if these instructions were in writing. HON. DR. MOSDELL did not know, but there were instructions along these lines. When this amended classification and schedule was handed in to the Government of the day, the Commission had only a general idea as to the amount of revenue which would be raised under it. When the report was given the Government, the Minister of Finance of that day said it would be impossible to deal with the recommendations right away, and that it would take a year to give the report full consideration. In regard to the reflections made on the manner in which the Commission had done its work, Hon. Dr. Mosdell said every arrangement in this whole schedule had been put there endorsed by the trade of the country. The Commission acted in a judicial capacity, were representative of all branches of political thought and no partisanship was recognized. The Commission took it for granted that the Government would accept the trade and receive recommendations, but no authority to increase or reduce the revenue. No Commission of this kind can ever make a suitable tariff, because they must first know how much revenue is to be produced, so that it should be done by the Minister of Finance. Mr. Brownrigg, the Minister at that time, was not present during the hearings of the Commission; the membership might be experts in their own lines of business, but not in other lines, or in the finances of the country. They were only considering their own particular interests, and one might concede to the other to gain one's own particular advantage, and the general interests of the revenue and the finances of the Colony would have no representation at all. The Honourable gentleman had said that the report had received the endorsement and support of the whole trade, while as a matter of fact, the Board of Trade was only sent one half

of the report, the classification, and not the rates. Complaint is not against the classification but the ratings that were recommended by the Commission. The whole affair should be a lesson to future Governments and parliaments that the responsibility of making tariffs rests broadly on the shoulders of the Government of the day. Hon. Mr. Morine hoped less harm than some people anticipated would come from this report, and that anything improper might be changed next session without too much disturbance to the trade with whom he had great sympathy.

HON. DR. MOSDELL could not see how any Government could appoint any Commission but one representing the trade. He wanted to thank the present Government for the commission paid the Commission by taking such an important financial matter from them. They must have had a great deal of confidence in the Commission, or perhaps the Government had been careless in a very important matter. The Committee rose and reported the Bill without amendment. It was then read a third time and passed, and ordered to be sent to the House of Assembly with a message to that effect. (To be continued).

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IT IS SAID

That an Honourable Member
of the House of Assembly
During the Debate on the Tariff
Made the Following Statement:

"THE MERCHANTS ON WATER STREET, BECAUSE
OF THE INCREASE IN DUTIES, ARE ALREADY
MARKING UP THEIR PRICES."

I BEG TO TAKE ISSUE WITH THE HONOURABLE MEMBER IN QUESTION, AS I HAVE
NOT MARKED UP MY PRICES, NOR HAVE I ANY INTENTION OF SO DOING UN-
TIL MY PRESENT STOCK IS SOLD OUT.

The appended list will prove my statement. You may be further convinced by visiting me
at your earliest convenience, as quality goods such as I sell at the prices mentioned below, will
not be long in my store.

SO BEAT IT FOR KEARNEY'S, THE HOME OF QUALITY GOODS, AT MODERATE
PRICES.

DON'T FORGET MY NEW ADDRESS: 173, WATER ST., OPPOSITE CASH'S
TOBACCO STORE.

MEN'S ENGLISH TWEED CAPS—London's latest;
good value at \$2.00. My Price \$1.00

MEN'S AMERICAN TWEED CAPS—Pleated backs,
all sizes; good value at \$2.00. My Price . . . \$1.50

MEN'S SOFT FELT HATS—Wool and Fur Felts;
easily worth \$5.00. My Price \$3.00

CHRISTY'S ENGLISH VELOURS—In shades of Grey,
Natural and Mouse. Regular value \$7.50.
My Price \$6.00

MEN'S NEGLIGEE SHIRTS—In Cream, Blue and
Pencil Stripes, French double cuffs, Coat style;
worth \$2.00. My Price \$1.50

MEN'S NEGLIGEE SHIRTS—With detachable soft
collars to match, all very neat patterns, pin
stripes, etc., excellent value at \$3.00. My
Price \$2.50

MEN'S AMERICAN NECKWEAR—This is a special
lot in plain colours and fancy; easily worth \$1.00
My Price 50c.

MEN'S AMERICAN NECKWEAR—Well made of the
very best quality Silks; every conceivable
pattern 85c. to \$1.50

MEN'S ENGLISH NECKWEAR—Of the very finest
grade Silks, patterns neat and exclusive; all hand
tailored in plain Silk Poppins and patterned
Silks \$1.50 to \$2.00

MEN'S HOLEPROOF HOSIERY—The finest Hosiery
made in America, Silk Lisle, in colours of Brown,
Grey and Black 75c.

MEN'S PAD GARTERS—Good value for 50c. N.
Price 35c.

MEN'S ENGLISH BROADCLOTH SHIRTS—In col-
ours of Cream, Blue and Grey and White, with
soft double cuffs \$4.50

MEN'S MERCERISED PYJAMAS—In colours of Sky,
Mauve, Cream and White \$3.00

MEN'S FRENCH BRACES—Regular value, \$1.00.
My Price 75c.

MEN'S SILK AND WOOL HALF HOSE—In colours of
Grey, Brown, Fawn and Blue mixtures . . . 90c.

MEN'S LEATHER BELTS—Made of very best Eng-
lish cowhide, some with patent buckles, others
with leather tongues 75c.

MEN'S RUBBER BELTS—With patent buckles, 30c.

MEN'S HALF HOSE—In fancy patterns, Silk; have
to be seen to be appreciated. These would be
excellent value at \$1.50. My Price 65c.

MEN'S ENGLISH RAINCOATS—Of a very superior
make \$18.00

MEN'S ENGLISH TRENCH COATS—Of Grey and
Fawn; some with detachable fleece and oil silk
interlining; would be a good buy at \$30.00.
My Price \$25.00

A FEW MEN'S SUPER-QUALITY SUITS—Some
hand-tailored, American make; would cost now
\$45.00. My Price \$35.00

I CAN OUTFIT YOU FROM HEAD TO FOOT. THE GOODS I SELL YOU WILL

LOOK RIGHT,
FEEL RIGHT,
WEAR RIGHT,
ARE RIGHT
IN PRICE!

YOURS FOR QUALITY AND SERVICE,

Kearney's

the various items to make a standard

tariff.
HON. MR. MORINE said that the reason why the Government of the day did not revise the tariff was because it might be a reflection on the Commission. As a matter of fact the acceptance of the report was an expression of confidence in their work. There was no reflection on the Commission. They were held responsible for the tariff but not reflected upon. The Commission had authority to consult the trade and receive recommendations, but no authority to increase or reduce the revenue. No Commission of this kind can ever make a suitable tariff, because they must first know how much revenue is to be pro-

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MINARD'S LINIMENT FOR THE
GRIPPE.