

Discharged Soldiers

Who will be available for

Recruiting Work

during the next few months are asked to communicate with the

DEPT. OF MILITIA,
St. John's.

PRINTING Neatly Done

Guardian Office
WATER STREET, BAY ROBERTS

Notice to Mariners

NO. 3 OF 1917

Pass Island, Hermitage Bay.

Lat. 47° 29' 15" N.
Lon. 56° 12' 02" W.

NOTICE is hereby given that during the extensive repairs now being made at Pass Island Light-house, the upper White Light shown from the Tower will be replaced by a White Light shown from a Lens Lantern hoisted on a pole. The lower Red Light will be discontinued until further notice.

J. G. STONE,
Minister of Marine & Fisheries,
Dept. of Marine and Fisheries,
St. John's, Nfld.,
August 23, 1917. ag31,3i

FOR SALE

Rolls Sheathing Paper,
Spark Plugs and Ammeters for testing batteries.
Rolls Wrapping Paper, 12, 15, 18 and 24-inch wide; also, sheets of Wrapping Paper, 24 x 36, Counter Check Books,
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LAW OFFICES: SMALLWOOD BUILDING, St. John's.

Public Notice

The following Regulations, under the provisions of the Inspection of Foods Act, respecting the sale of condensed or evaporated milk, approved by His Excellency the Governor in Council, are published for general information:—

1. No person shall sell or offer for sale any condensed or evaporated milk containing less than eight per cent of milk fat.

2. The Medical Health Officer, Government Analyst, or any Inspector appointed for the purpose of the Inspection of Foods Act may enter any store or any other place where any condensed or evaporated milk is kept or exposed for sale, and may take or purchase any reasonable sample of such condensed milk for the purpose of having the same analysed.

3. Any person who shall sell or offer for sale or expose for sale any condensed or evaporated milk which is found on analysis by the Government Analyst to contain less than eight per cent of milk-fat shall be liable to a penalty not exceeding one hundred dollars, or in default of payment, to imprisonment for a period not exceeding thirty days.

4. These Regulations shall come into effect on the 1st January, 1918.

R. A. SQUIRES,
Colonial Secretary.

Colonial Secretary's Office, August 21, 1917. ag24

Public Notice

TRANSFER OF MONIES TO MEMBERS OF THE 1st NFD. REGT.

Arrangements have been made with the Pay & Record Office, London, whereby persons wishing to transfer money by telegraph to relatives or friends in the 1st Nfd. Regiment may do so through the Pay and Record Office, St. John's. Full particulars may be obtained at the Department of Militia, Colonial Building.

J. R. BENNETT,
Minister of Militia.

C. E. RUSSELL, J.P., Commissioner Affidavits, etc., Supreme Court.

Agent for Real Estate, Life and Fire Insurance, Motor Engines, etc.
Property Bought and Sold.
Guardian Office, Bay Roberts

Notice to Seamen

1. The Masters of all sailing vessels clearing from Newfoundland ports for Portugal, Spain, and European ports, with cargoes of fish for the European fish markets, shall forward to the Colonial Secretary a statement giving the full names of each person upon the articles of said ship, with his age, place of birth, place of residence, and complete information as to his dependents and their residence. The statement shall be certified to be correct by the Customs authorities of the port of clearance before the ship is cleared for the voyage.

2. Upon the receipt of the said statement by the Colonial Secretary and upon his being satisfied as to the correctness thereof, he shall issue a certificate to the effect that the Newfoundland Government will be responsible to the seamen whose names are so listed; that, in the event of any such seaman being taken as a prisoner of war, cast away, or injured as a result of any war operations, and in the event of any such seaman losing life as a result of any war operations, the said seaman and his dependents shall have the advantages of all allotments, pensions, emoluments and privileges as if the said seaman were at the date of the casualty a member of the Newfoundland Branch of the Royal Naval Reserve and the casualty had occurred in the discharge of duty.

3. Payments, if any, hereunder shall be made on certificate of the Colonial Secretary.

R. A. SQUIRES,
Colonial Secretary.



Public Notice

St. John's General Hospital

The Artificial Limb Department of the General Hospital will re-open on the 5th instant and continue in operation for about one month. It will be as heretofore under the management of an expert limb fitter from the J. F. Rowley Company, Artificial Limb Manufacturers, Chicago, Illinois. Persons requiring new limbs can be measured and accurately fitted, and old limbs requiring adjustment and repairs will receive attention. Expert advice may at the same time be obtained on all matters pertaining to the artificial limb and its use.

For further particulars as to cost, etc., apply to the Superintendent.

By Order,
JAMES HARRIS,
Secretary.

Dept. Public Works,
St. John's, Nfld.,
sept 7, 41

Legislative Council

Continued from 2nd page.

without altering the principle though giving better guarantee to the Government. The Profit Bill came up for consideration.

HON. SIR E. R. BOWRING assured the House that he was in no way hostile to any legitimate war tax. He was anxious to lighten the burden of the Government in any way that was reasonable and equitable. The Bill before the House, however, bore the imprint of class legislation. The business men of the community, so far as we knew, had been doing their share patriotically. In answer, they were being discriminated against in the Bill under consideration. He did not object to the principles of the Bill, but to the method it suggested. In its present form the proposed measure would not work out well. If it passed, however, he had full confidence that the business men would go on. They would however be obliged to work under restrictions. They would conduct their business more carefully. They would not be able to take the same risk as heretofore. They would have to bear in mind that in the good year twenty per cent of their profits was taken, and that in the lean year the Government will not come to their assistance. There would probably have to be a curtailment in supplying. And it may be argued that for the good of the country it would be better if the supply were curtailed. In every country like Newfoundland it was necessary to give supplies. In the year of successful business the profits were large, while the unsuccessful year saw heavy losses. To conserve its interests a firm must pile up a good reserve to meet its losses when they come. The reserve would be taken if the proposed measure became law. The Bill was without precedent, either in the Mother Country or any of the Dominions. In the Old Country the tax was on profits, over pre-war profits. He believed the Government had the same object in view, but went the wrong way about it. In Canada an allowance of 7 p.c. was allowed on capital stock. If the Bill before the House became law, nothing was allowed on the capital stock of any company doing business in Newfoundland. Any concern that was working on its own capital, subscribed by the shareholders, was not allowed to pay its shareholders a six per cent dividend, while the business firm that borrowed from the banks and paid six p.c. on the money was asked to pay no more than the revenue, though the one had paid the six per cent, already to the bank, and the other had financed its business on the money of its shareholders. Why should the money of the shareholders in a business be not allowed a six per cent interest while the shareholders in the bank, who supplied the money to the other party to conduct business were? He saw nothing in the Bill as it stood to recommend itself, and if it became law it would probably take such an army of accountants to collect the tax that the outlay would exceed the income. The tax was manifestly unfair. Each one should pay his proportion. One section of the community should not be saddled. An import or export duty would be more reasonable. The time of collecting the tax would not at all suit the trade. Feb. 1st was the time when the business firms had all their stock out in fish, oil, etc., and probably had drafts all ready due at the banks. If the business man at that time went to the bank for money with which to pay the tax, he would be unable to get it, and if the Government required it they could only distraint on the business, and what probably would be a sound concern on realization of its stocks would be driven to ruin. He held that the Government was right in getting after the profiteer. They should also handle the speculator, who is a menace to any country, but legitimate business should be fostered instead of being interfered with.

HON. MR. ANDERSON again dealt largely in figures, quoting from Canadian and other authorities, as to the proposed tax on banks. He showed that if the same rate of taxation was applied in Canada as the Bill outlined, the Canadian banks would pay into the Treasury \$7,700,000 while at the present time they pay less than one-sixth of that amount. He argued strongly in favor of an export tax along the same lines as Friday last, and suggested a plan to the Government, as an alternative which would bring a large revenue, and would be easy of collection. He reiterated that the tax was for one class. Why not tax some of the lawyers whose stock in trade was a fountain pen, but yet were making from \$7,000 to \$20,000 a year. It was entirely a matter with the Government to fleece the trade and let the others go free. Getting back to the bank business, he said Canada had been very generous. We were not able to help ourselves and the Canadian banks were helpful institutions.

HON. MR. HARVEY introduced similar argument to that of Friday last. He favored the principle of the Bill, was not opposed to taxation, but wanted something better than class legislation. He advocated a per cent allowance on the capital subscribed, and after that had been deducted, a tax. If twenty per cent was too little, make it more, but in any case be honest about it, and even it up, so that all would pay an equal amount. He still contended that the Bill was unworkable, that the Minister of Finance had too much other work to attend to take on new duties; that the privacy of any business should not be made known, and that while he would vote for the second reading of the measure, he would oppose it in toto if amendments that would likely be submitted were not adopted. If a proper and justifiable measure were not brought about, the Government alone would be responsible.

HON. MR. MURPHY thought it was only a waste of time debating the question. If the Government would accept no amendment there was only one end to it. There should be no class legislation. Every one should be called upon to pay according to his or her means. As to the banks, they should pay. Unfortunately we had no banks of our own, and all the profits were going outside of the country instead of being spent in business.

HON. MR. ELLIS supported the Bill in principle, but was willing to consider any amendments offered in committee. He considered that there was a great deal of misconception as to the intention. The bill was not a permanent undertaking, but only for two years, and there could really be no objection by the business interests. It was not the intention of the Government to deal unfairly with any one. The intention was to make those who made big profits contribute to the present year and next year, towards sustaining the ship of state. The Government was undertaking a big proposition in getting steamers to take our produce abroad, and bring our foodstuffs in, and it was not unreasonable to ask those who made the profits through the Government's efforts to pay something in return. In his opinion, the man who made \$50,000 profit, paid \$10,000 to the Government and stowed down \$40,000, had no reason to complain.

HON. MR. KNOWLING spoke briefly against the bill, and asked the mover, Hon. Mr. Squires, if it was the intention of the government to accept any amendments.

HON. MR. SQUIRES replied that he was unable to answer question, except he knew the nature of the amendments, but in no case could he accept any amendments, that would upset the principle of the bill.

HON. PRESIDENT ruled the debate closed to those who had already spoken, and the question being put for a second reading, the vote stood ayes and nays equal as follows:

FOR	AGAINST
HON. SQUIRES	HON. MILLEY
GIBBS	ANDERSON
WINTER	SKELTON
HARVEY	J. D. RYAN
BLANDFORD	KNOWLING
POWER	JAS. RYAN
ELLIS	GOODRIDGE

On the casting vote of the President the Bill was read a second time.

HON. DR. SKELTON took the Chair of Committee.

After some desultory debate it was decided on an after-noon session with the understanding that no vote on the Bill would be taken.

The House adjourned at 7 o'clock to meet again at 8.

When the session resumed the House went into Committee and sat until 11 o'clock. There was considerable debate, the speakers being Hons. McGrath, Winter, Anderson, Harvey and Ellis. Several recommendations were offered, but none adopted. One by Mr. McGrath was that capital less than \$250,000 be allowed an interest rate, which was supported by Mr. Ellis, and all strongly opposed by Mr. Harvey and Mr. Winter.

The Bill however, was then read through.

The House adjourned till tomorrow at 4 p.m.

Pastoral of German Bishops

WASHINGTON, Nov. 22.—An official German statement, radiographed from the Government station at Nauya, says: The Catholic clergy of Germany in rejecting the principle of the sovereignty of the people have aligned themselves in support of the ruling House, and the monarchic constitution. The communication to-day follows: German Bishops will read from Episcopal throne this coming Sunday, a pastoral letter in which it is declared that the Catholics of Germany repel the attacks against the ruling House and Monarchic constitution of the State. The Catholics should protect the throne against outside enemies, and internal revolution. The Bishops reject the sovereignty of the people, which only brings other forms of inequality and servitude and constraints of which the world war offers many examples.

Acknowledgement

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Bessie Pepper50
Ralph G. Stirling50
Doris Mercer	1.00
Maud Mercer60
M. K. Fraser55
Total	\$62.00

Wedding Bells

St. John, N.B., Nov. 15th, 1917.

A quiet but pretty wedding took place last evening in the presence of immediate relatives at the residence of the groom's parents, Mr. and Mrs. Samuel Clifford, when the Rev. H. A. Penney, of Carmarthen Street Methodist church, united in marriage Miss Mary Amelia Sparks, eldest daughter of Mr. and Mrs. A. E. Sparks, of Shearstown, Bay Roberts, Newfoundland, to Joseph Willard Finn. The bride was becomingly gowned in tulle and crepe de chene, and carried a bouquet of cream roses, and was given away by her cousin, L. D. Sparks.

Mrs. W. A. Ferris acted as matron of honour, and Miss Myrtle Fox, cousin of the groom, played the wedding march. The numerous and handsome gifts testified to the popularity of the happy young pair. Mr. and Mrs. Finn will reside for the present at 142 St. James Street. After the ceremony the guests adjourned to the dining room where a dainty supper was served.

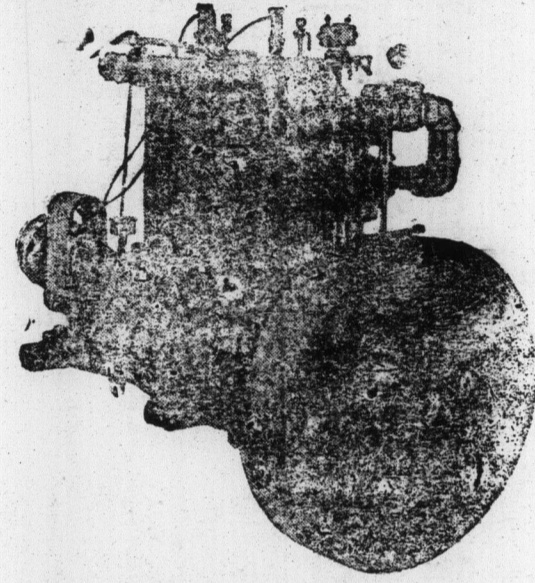
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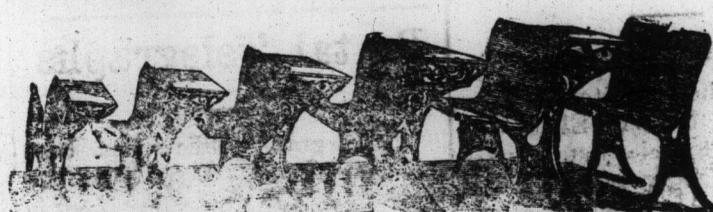
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