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If it's a Remington UMC Shot Gun—you're safe!

The good, "old reliable" Remington UMC Pump Gun, with its bottom ejection, solid breech and easy sliding positive action, 6 shot, is sure a result getter. It's a beauty. Its easy balance and fast sure work give you that "old shooter" feeling. You have confidence in your arms and ammunition and your "bag" shows it.

If you want Fast Smokeless Shells try the steel-lined, aristocratic "Arrow" or "Nitro Club"—sportsmen nickname them "speed shells". All the drive of the powder is behind the shot, where it ought to be. You'll like the "Remington," smokeless, too. Popular for field and trap.

But—see the dealer who displays the Red Ball trade mark of Remington UMC. He'll supply your every arm and ammunition need.

Remington U.M.C. of Canada, Limited
WINDSOR, ONT. 713

Evening Telegram

W. J. HERDER, - - Proprietor
H. A. WINTER, B.A., - - Editor
SATURDAY, September 8th, 1917.

Finance Extraordinary

The Advocate continues to correct us and to present original views on finance. They remind us of a story of a certain bridge-player, who had so high an idea of his proficiency as to write a book on his favourite game expounding some of his theories. He sent it to a well-known expert for an opinion and received in due course a note in which the writer stated that "it appeared to be an interesting game, but he preferred bridge." The Advocate's ideas on incomes and profits are decidedly new and interesting, but we prefer the accepted theories. It concedes us the honesty of calling attention to the obvious flaw in our argument of Thursday, viz., that incomes are not profits. We are glad that we possess some honesty, but we certainly had not the stupidity to make any such statement. Of course incomes are not profits. They are losses, we presume. A man's income is what he loses on the year. It may interest the Advocate to know that Webster's dictionary says that "Net income is subdivided into interest on the capital invested and PROFITS over and above this interest, or net income in the narrow sense." Evidently a revised edition of Webster is necessary.

But the matter is quite irrelevant. The question to be answered is not whether incomes are profits, but whether profits are incomes; whether, in fact, a tax on profits is not a tax on incomes, a tax on business profits is a tax on business incomes. Anyone but the editor of the Advocate will admit that it is. The strongest champions of the Act have admitted it. The Minister of Justice on August 17th stated in the House that "This tax is really an income tax and does not take into consideration capital at all." What do the profits of a business represent but a collection of incomes? Those interested in the profits on which the tax is paid are pay-

ing a tax on their incomes, pure and simple. The comparison with the foreign income taxes is perfectly just and pertinent. The sole difference between the two systems is that in Canada and the States they have adopted the sound principle of taxing the incomes after, here the vicious and unsound principle of taxing them before, they are distributed.

How are we concerned in any way with the incomes of any "workers," on whom the Advocate lavishes black type, we cannot see. They are not even concerned with them in the States and Canada unless they amount to \$4,000 or more. How many employees in any business make \$4,000 a year? Strange as it may appear to the Advocate, we were discussing the cases of those who pay the tax, not of those who do not. We will crystallize the whole matter in a specific example. It is felt in the States and in Newfoundland that business men are making large incomes and should contribute part of them to the treasury. Let us suppose that a man doing business in New York makes \$7,000, and another doing the same kind of business in St. John's makes the same amount—that is, would make it but for the tax. Is it not fair to compare the taxes which they pay? The foreigner pays an income tax of \$180. We do not know what the local man pays unless we know what his share is of the profits of his business. Let us assume that it is one-tenth. In that case he will pay an INCOME TAX (the capitals are for the benefit of the Advocate) of \$1,340—only seven and a half times as much as the other! Call the tax by any name you choose, but the facts and there is the comparison. One of the worst absurdities of the Act is the fact that the amount such a taxpayer will pay must depend on his share of the whole profits. If, in the case given, it was less than the one tenth we have assumed, the tax will be even higher; and in no case will it be less than \$800. That was the whole gist of our "bolstered argument," which the Advocate has failed altogether to understand.

Finally our contemporary states that those liable to the tax have openly announced that they do not object to the amount of the tax. That sort of statement is probably good enough for the Advocate's public, who are expected to swallow anything. Three or four individuals at the outside, who are among those who will be the least

severely hit by the Act, may have made such an announcement. The number of those liable to taxation under it must run into thousands. It would be better to wait until next March to learn how many are satisfied with the justice of the tax. In conclusion, we advise the Advocate, before it pronounces any argument "palpably weak," to try to understand it, and as to its own, to consult a dictionary for the meaning of the difficult words it uses.

Northern Labrador Fishery Report.

Capt. Geo. Barbour of the mail steamer Hawk, plying on the Northern Labrador, wires as follows to the Minister of Marine and Fisheries:—"Got to Eclipse, end of schooners, last trip; fish scarce from Ramah; north from Ramah south fishery extra good; majority of schooners well fed; quite a number of schooners north of Ramah. Coal vessel reached destination Sept. 2nd; when we arrived practically all gone; no account of any wreck or weather storm past few days."

Rule As to Motor Car Headlights.

Motorists' attention is called to the following, which was agreed to at the last regular weekly meeting of the Municipal Council:—"It is desirable in the interests of public safety that the headlights on motor cars and motor cycles should be fitted with lenses which diffuse the light, such as the "Warner" and "Safer-Light" lenses, and owners of cars are hereby requested to furnish themselves with the same as soon as possible. It is further suggested that, as this type of lens does not project a ray of light to any great distance, the use of such lenses shall be considered a compliance with the regulation respecting the reduction of such headlights."

Reid's Boats.

The Argyle left Placentia at 3 a.m. yesterday.
The Diana left Turnavick yesterday.
The Clyde is at Lewisporte.
The Dundee arrived at Port Blanford at 5 p.m. yesterday.
The Ethie was not reported since leaving Port aux Choix on the 6th.
The Glencoe left Pushthrough at 12.50 p.m. yesterday.
The Home is at Lewisporte.
The Thetis was not reported since leaving Grady on the 6th.
The Wren was not reported since leaving Clarendville.

Train Notes.

Thursday's outgoing express reached Port aux Basques at 9.05 p.m. yesterday.
The incoming express is due at 3 p.m. to-day.
Nyal's Assorted Talcum arrived to-day for Stafford's Drug Stores, Duckworth Street and Theatre Hill.—sep7,tf

Inspector-General C. H. Hutchings

ADDRESSES CONSTABULARY.

At 9 o'clock this morning there was a full dress parade of the Constabulary for the purpose of receiving the new Inspector General, Mr. C. H. Hutchings, K.C., J.P. The members of the Police Force and Fire Department were drawn up within the Barracks Square under command of Supt. Grimes. On entering the grounds Mr. Hutchings was received by a salute, after which he addressed the officers and men in encouraging and happy terms. He said he recognised the responsible duties and the class of work the appointment cast upon him and in the fulfilment of those duties he had no doubt he would receive the undivided support and loyalty of the members of the Constabulary as was accorded his predecessors. He also referred to the fact that the work to be done by both branches of the service should be such as to ensure the sympathy, respect and confidence of the general public. He regretted that a great number of people were disposed to regard members of the police force, who were entrusted with protecting their lives and property, as their enemies. They were not the enemies of any man but the enemies of offences committed, and he expressed the hope that by exercising deference and courtesy a good opinion would be created and that the high position occupied by the force would meet with the respect deserved. He also informed the men that he considered it an important part of his duties to look after their welfare, comfort and advancement, and assured them that as far as it lay in his power it would be done, at the same time expecting their devoted attention to duty, strict adherence to discipline and cheerful obedience to all orders and commands. He pointed out that he did not come amongst them as a stranger or a novice, as the number of years he was in the Justice Department, which brought him in contact with the administrative work of the police force, his knowledge as a legal practitioner and his 12 years' experience in city military service would be advantageous to them as well as to himself in the conduct of matters respecting his new position. He then paid a tribute to Mr. Sullivan, after which he put the men through the manual exercises before dismissing them.

N. I. W. A.

There was a large attendance at the regular weekly meeting of the Industrial Workers last night. The constitution was again discussed and some progress made. The Coal Committee made their report, which showed that each purchaser of a ton of coal received approximately 150 lbs. over weight; also a cash bonus of about six per cent. on the amount paid.

A letter was read from the Minister of Justice stating that he had taken steps to have the traffic laws improved in accordance with the suggestion of the Association.
H. W. LeMessurier, Esq., C.M.G., also wrote saying that the H. C. L. Commission had investigated the high cost of butterine and came to the conclusion that the present prices were justified. The matter will again be taken up at the next full meeting of the Board of Food Control.

The members who were not present to receive their bonus on the coal may receive the same at the next meeting.

From Cape Race.

CAPE RACE, To-day. Wind N.N.W. blowing - strong, weather fine preceded by a gale and rainstorm last night. Bar. 29.40; ther. 60.

Here and There.

MORE TYPHOID.—A case of typhoid was reported in the city this morning from Job Street.

DANCE IN STAR HALL.—A dance will be held in the Star of the Sea Hall on the 11th inst., the eve of the general holiday.

Nyal's Face Cream at Stafford's Drug Stores, Duckworth St. and Theatre Hill.—sep7,tf

ADVENTISTS. — At the Cooks-town Road Church, on Sunday evening, the subject will be: "On Speaking Terms With God." Service at 6.30.—sep8,11

ZYLEX often gives surprising results in the treatment of old sores. At McMURDO'S, 50c.—sep8,11

THE MONTHLY MEN'S COMMUNION will take place at St. Thomas's Church at 8 o'clock to-morrow morning. All men of the congregation are cordially invited.

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SCHOOL SUPPLIES, Season 1917.

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HERE ARE THE BOOKS

Recommended by the C. H. E. for 1917-1918. We are ready for the Schools' re-opening. All the Books used by all the Schools throughout the Island.

PRIMARY GRADE.

English—1, Prose, David Copperfield's Boyhood; 2, Poetry, Ballads of British History.
Geography—Nid Geography.
History—55 B. C. to 1509 A. D. A Short History of England, Maklejohn.
Hygiene—"Way to Health," Part I.
Drawing—Vere Foster's Drawing Books.

PRELIMINARY GRADE.

English—1, David Copperfield's Boyhood; 2, Ivanhoe; 3, Ballads of British History.
History—55 B. C. to 1509 A. D. A Short History of England, Maklejohn.
Geography—Nid Geography.
Geometry—Hall & Steven's, Part I.
French—Stepman's Primary French, Part I.
Latin—MacMillan's Shorter Latin Course.

General Elementary Science—Elementary Physics and Chemistry, 1st Stage.
Hygiene—Way to Health, Part I.
Way to Health, Part 2.
Algebra—A First Algebra, Baker & Bourne, with Answers. A First Algebra, Baker & Bourne, without Answers.

Typewriting and Office Routine—"Beginner's Guide," Hooper & Graham.
Drawing—Vere Foster's Drawing Books.

School Management—Flux School Management.
School Management—Primer of School Method, by Dexter and Garlick.
Scripture History—Acts of the Apostles.

INTERMEDIATE GRADE.

English—Nelson's Literature Reader, No. 1, Garrett.
Geometry—Hall & Steven's, Parts 1, 2 and 3.

General Elem. Science—Elementary Physics and Chemistry.
Home Management Manuals, Hitching, 1, 2 and 3.
History—Gardiner's Outlines of English History, Carter's History of England, Newfoundland, J. D. Rogers.
Latin—MacMillan's Shorter Latin Course, 2.

Typewriting and Office Work—"Beginner's Guide and Office Work."
School Management—Primer of School Method, Practical School Method.

Royal Readers, Nos. 1 to 6.
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All Artistic, Historical, Geographical, Grammars, Copy Books, Exercise Books, Scribblers, Slates, Pencils, Chalk, Crayons, School Bags, Pencil Boxes, Pencil Sharpeners and every other school requisite. A wonderful stock and a great variety.

DICKS & CO., Limited.
Biggest, Brightest, Busiest and Best Book and Stationery Store in the City.

Train off Track Near Topsail.

At 9.30 a.m., to-day as the regular outward shore line train was proceeding at a fair rate about one mile east of Topsail station the tender attached to the engine and five cars suddenly left the rails. We learn from the Reid Nid. Co. that the damage is slight, the cars having barely left the rails. A gang of men have been rushed to the scene and it is expected that the train will be ready to proceed to Carbonear about 3 p.m. to-day. Up to press hour three of the cars had been put back on the rails.

WEATHER REPORT.—The weather across country is calm and fair; temperature 47 to 58 above.

MINARD'S LINIMENT CURES DYPH-
THERIA.

Tea Prices

AGAIN ADVANCING!

Shipments just to hand of

Our Celebrated MOUNT VIEW TEA

Cost us 5c. per lb. over previous shipments. We have a limited quantity left from previous shipments which we shall retail till cleaned up at

55c. per lb.

and the price will then be 60c. lb.

This Tea is well worth 60c. lb. but the early buyer can save 5c. per lb. We trust that our customers will appreciate the fact that we have advised them ahead when tea prices were advancing and have protected them as far as possible. The tremendous freight rates are responsible for the rises in the price of teas. To-day the freight and insurance on a pound of tea from Ceylon is 16 cents per pound. This compares with about 3c. in normal times.

We have cheaper teas in stock than our "Mount View," but the higher grade teas are the most economical and we would like you to try it.

HENRY BLAIR.

Supreme Court on Circuit

West Coast Circuit Closed.

The Supreme Court on circuit on the West and South West coasts completed the work at Placentia yesterday. Hon. Justice Kent and the officials of the Court, Sub-Sheriff W. J. Carroll, Clerk of the Court Simon Butler, and Crown Prosecutor C. E. Hunt, B.L., are due to arrive in the city by the Placentia train this afternoon. Messrs. L. E. Emerson and Leo Carter, representing the Bar, and Crier John Cahill arrived yesterday by the Placentia. The Court left St. John's on Aug. 9th by train for Bay of Islands, where they joined the Fions and proceeded to Bonne Bay. Leaving there they called at the chief settlements along the west and south coasts to Placentia. The circuit was the busiest for many years.

NORTHERN COURT STARTS MONDAY.

His Lordship the Chief Justice, accompanied by Sub-Sheriff W. J. Carroll, Clerk of the Court, D. F. Kent, and Crier John Cahill leave for the Northern Circuit on Monday morning. Mr. C. E. Hunt will go as Crown Prosecutor and Messrs. C. J. Fox and T. P. Halley representing the Bar. The first session will be held at Tilt Cove and the continuing sessions at the important places along the coast as far south as Trinity.

MINARD'S LINIMENT CURES DYPH-
THERIA.

A School of Arts and Crafts.

On our front page appears an advertisement announcing the opening of a School of Arts and Crafts by Mr. James Murdock, late Art Master of the Methodist College staff. Mr. Murdock fills a need that has been keenly felt here for some years past, particularly since the death of Mr. Nichols. He has opened a studio at "Sunnyside," Rennie's Mill Road, and has a comprehensive prospectus to offer, including lessons in fine art, drawing, and painting, and in many kinds of artistic commercial work. His tuition should appeal both to those who have an amateur fondness for art and to those who wish to train their talent and turn it to profitable account. He makes a specialty of interior decorating, which he studied for three years with a big London firm. He is a graduate of the Royal College of Art and so is well qualified to give expert tuition. Those whom certificates do not convince would be most favorably impressed by a visit to Mr. Murdock's studio and an inspection of his work. We bespeak for him the patronage which his abilities and enterprise and the cause of art deserve.

MARRIED.

At St. Patrick's Church, on Wednesday, Sept. 5th, by Rev. Father Renout, Mary Mercedes, daughter of Samuel and Mary Bambrick to Jas. Ryall.

CERTAIN-TEED

PAINTS and ROOFINGS

Guaranteed the best obtainable

GEO. M. BARR, Agt.

To-Day's News

9.30

U. S. EMBARGO

President Wilson

embargo, effectively

on the exportation of

currency. At this

authorized the Secretary

to license

where, in the opinion

of the Board, the

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control over all

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Federal Reserve

love that the measure

ward conserving the

gold accumulation

since the beginning

which recently has

rather heavily in J.

Spain. Strictly

is regarded as

desirable. Current

movement of gold

appears probable.

BRITISH

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