

THE COURIER

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Friday, Feb. 1st, 1918.

THE SITUATION.

The Russian mix-up continues to get steadily worse. It is claimed that Bolshevik troops have taken Kiev and other centres and are now masters of the Ukraine district. The statement, however, can be safely taken with a good deal of reserve.

The strike movement in Germany is manifestly very serious, although the German papers allege that the climax has been reached largely because of lack of centralized control on the part of the demonstrators.

The British shipping losses last week of nine vessels of over 1,600 tons and six under that figure, show an advance, but it is announced that construction is now commencing to offset the U-boat levy.

The United States has issued a new credit to Great Britain, bringing the total to the allies up to four and a half billion dollars, and food is to be sent to the Old Land at the same price as paid for American army purposes.

THE FEDERAL INCOME TAX.

On or before February 28th next it will be necessary for business men and salaried officials to make returns to the government, showing their earnings and dividends that are subject to taxation under the Income War Tax, levied by parliament last year.

The income upon which this class of citizen is liable to taxation is for the year ending 31st December 1917.

The Minister of Finance may, however, permit any corporation subject to the tax, whose fiscal year is that of the calendar year, to make a return upon the basis of its income for the twelve months ending with its last fiscal year, preceding the date of assessment.

This new Income Tax falls upon individuals and upon incorporated companies. Taking individuals, every unmarried man, widow, or widower without dependent children, who earn more than \$1500 per annum; and every married man whose salary exceeds \$3000 per annum, is obliged to pay a war tax of 4 per centum on the excess amount.

their net profits, whenever they exceed \$3,000. It is a flat rate on profits in excess of \$3,000. Were an incorporated company to have made \$6,000 or \$60,000 the rate is 4 per cent on the amount above \$3000.

A shareholder of a limited company, which has paid an Income tax, will not be called upon to pay the tax. To illustrate: supposing a limited company made \$5000 in 1917, then it will pay the Income War Tax on \$2000, which is \$80.

Incorporated companies which have been paying taxes under the War Revenue Act of 1915 and the Business Profits War Tax of 1916, will have deducted from their incomes taxes the amounts so paid.

On or before 30 April next, and yearly thereafter, the Finance Minister will notify the persons liable to pay the Income War Tax, the amount payable by them for the tax.

This income tax will require to be paid within one month from mailing of the notice of assessment from Ottawa. Defaulters will pay 7 per cent, per annum until the tax is produced.

NOTES AND COMMENTS

Jack Frost has shown himself this winter to be fonder of freeze decorations than ever.

Mrs. Ralph Smith who has been elected to the British Columbia Legislature by a vote which overtopped that given to both of her opponents constitutes one more example of how women are coming into their own these days.

Canadians who have felt the fuel shortage so severely should nevertheless remember the fact that in many portions of the States the condition of affairs in the respect named has been far worse than in the Dominion. It is indeed a splendid sample of neighborliness that under such circumstances Uncle Sam has let Miss Canada have so much coal while his own are suffering for lack of it.

FOOD SITUATION IN SWEDEN WORSE

Pork Cards to be Introduced—Withdraw Extra Cards From Diplomats. Stockholm, Feb. 1.—The food situation in Sweden is rapidly growing worse. Pork cards will be introduced and the extra bread cards, which formerly were provided for foreign diplomats have been withdrawn, except one for each head of a mission.

The export of foodstuffs has almost entirely stopped, with the exception of meat, owing to the necessity of slaughtering stock because of the lack of fodder. Even meats show large decrease. In November last 21.2 tons of pork were exported against 1,517 tons in November 1916 and 151 tons of all other meat against 972.

Hot Water Bottles!

of guaranteed quality at the lowest prices

Guaranteed One Year

\$1.25

Guaranteed Two Years

\$1.75

116-118 Colborne



CHILD GETS SICK CROSS, FEVERISH IF CONSTIPATED

"California Syrup of Figs" can't harm tender stomach or bowels

A laxative to-day saves a sick child to-morrow. Children simply will not take the time from play to empty their bowels, which become clogged up with waste, liver gets sluggish, stomach sour.

To The Editor of The Courier

RE PATRIOTIC FUND AND COAL SITUATION.

Owing to the difficulty experienced last winter by the soldiers' wives, as well as citizens generally in securing coal, and the probable advance in price, the Patriotic Fund offered to arrange for any soldier's wife who so desired—with her own coal dealer—to guarantee the payment for the quantity of coal which she would require for this winter.

Steps are being taken by the Committee to secure a refund from the shippers of this low grade coal in an endeavor to secure an adjustment as quickly as possible, which will straighten out the situation so that no loss will be occasioned to any of the soldiers' wives who received a portion of this poorer grade of coal.

We make this statement public in order that the position of the Patriotic Fund Committee may be clearly understood. JNO. H. SPENCE, H. T. WATT, President. Sec.-Treas.

Special Values in Men's Furnishing Section—Visit the Dept. OGILVIE, LOCHEAD & CO. For Bargains, Come to the Ready-to-Wear Department

Saturday Business Getters



Winter Coats at \$10.95

REGULAR \$25.00 VALUE. All this season's coats, made up in the smartest styles; materials are tweeds, zebeline, whitney and smooth finished cloths; in colors of black, brown, green, burgundy and tweeds.

Winter Coats at \$10.95

REGULAR \$19.00 VALUE. All new coats, made from Velour, Plush, Tweeds, Chinchilla, Zebeline Cloths, made with large collars and pockets; nicely trimmed with plush to match.

Women's and Misses' Serge Dresses \$6.95

REGULAR \$10.00 VALUE. Made in many different styles, with normal or high waist line, pockets, large fancy collars and belts; in colors of black, navy and copen; values up to \$10.00; Sale price \$6.95

A Few More of Those Lovely Crepe-de-Chene Waists Which Were \$5, for \$3.50



Very dainty waists, made of good quality Crepe de Chine; colors, maize, white and flesh; large collars; Saturday Sale price \$3.50

Ladies' Skirts \$2.00

Ladies Heavy Serge Skirts, in navy, tweed and black; with fancy pockets; gathered back; belt; Special \$2.00

Women's Flannelette Gowns For Winter Wear

Women's Comfy White Flannelette Night Gowns for Winter wear, in a special sale to-morrow. They are made of good qualities, in generous full sizes, in several different styles, with self fringe, lace or tucked trimming, \$2.25 on sale at a big saving to-morrow, at \$1.25 to \$1.50. Children's Flannelette Gowns, ages 2 to 15 years; priced at 50c, 60c and 98c

OGILVIE, LOCHEAD & CO.

Taffetine Underskirts \$2.50

Taffetine Petticoats, in colors, old rose, black and green; worth regular \$3.50; Sale price \$2.50

Warm Sweater Coats

Women's Fine Knit, light weight Sweaters, with sailor collar and belt; colors mauve and coral; Special at \$6.75. Women's 3-4 length Sweater Coats, with cap to match, plain knit with brush wool collar and cuffs; also band of brush wool around bottom; colors, white, coral and copen; Very special \$15.00

Tuck Yourself in Under One of These



Remarkable values are these Comforters; well filled with cotton and covering of silko-line, good colorings and patterns, large bed size.

WHITE WOOL BLANKETS WINTER COMFORT, NOW \$9.75 PAIR

These Blankets are in clean, soft, deep, cheviot finish, with pink or blue borders, in large size; on sale at \$9.75

\$17 Dresses \$10.95

Ladies and Misses' Serge Dresses, made in the full pleated or coat style; others in high waist line, fancy collars and cuffs; touches of colored braiding to match. Colors are navy, black, brown and green; regular \$17.00 value, at \$10.95

DOLLAR DAY

(Continued from Page One.) crowd thinned. Market Shoe Store—Mr. Broughton wore a broad smile all day. Coming on top of his big sale, dollar day gave it a real boost, and it was a hummer. Caudwell and Beckett: We had anticipated a big day, but it exceeded our expectations. W. L. Hughes, Ltd.: Mr. Hughes said: "I am glad you called in, for I wanted to see you to tell you that the business to-day was the best ever."

Good Health

good appetite, good spirits—mean no discord in the body. To keep the organs in harmony—when there is need—use BEECHAM'S PILLS. Largest Sale of Any Medicine in the World. Sold everywhere. In boxes, 25c.

THE Royal Loan & Savings Co.

Charter received from Government in 1876. DEPOSITS

Received and interest allowed on daily balances. This is of considerable advantage to the depositor. It will pay you to investigate. OFFICE—38-40 MARKET ST. Adjoining Bank of Commerce

VITAL STATIS

The city's January 1918 are: Deaths 30

DIVISION COURT morning in the Court House

MARKET FEE The market, January amount

V. O. N. MET. The Victoria held a meeting Public Library.

RELIEF REPORT Relief Officer sent his monthly showing of relief during the month. \$61.95; Provided

PARKS BOARD The inaugural Parks Board was held

LOYALTY GUILD The Loyalty in the Y.W.C.A. a number of qu

TEMPERATURE The official 24 hours show the highest and est.

W.H.A. MET. The regular the Women's Ho in the Public I ten this morning

A HERO'S DEATH A letter receiv ing the death of Ward, son of G. killed in action

Well Fitted GLASSES

are the most efficient. aim to make of glasses d so each pair every requir the person w them.

JARY OPTICAL

Consulting O 52 Market Phone 1293 for an

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