#### TAE COURIER

Published by 'The Brantford Courler Limited, every afternoon, at Dalhousie Street, Brantford, Canada. Subscription rates: By carrler, \$4 a year; by mail to British possessions and the United States, \$3 per arrum. SEMI-WEEKLY COURIER—Published on Tuesday and Thursday mornings, at \$1 per year, payable 'in advance. To the United States 50 cents extra for postage.

Toronto Office: Queen City Chambers, 82 Church Street, H. E. Svallpiece, Repre-centative Chicago Office, 745 Marquette

Friday, Feb. 1st, 1918.

THE SITUATION. The Russian mix-up continues to get steadily worse. It is claimed that Bolsheviki 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. Another statement is that the Polish Legion has declared war against the Bolsheviki. It is announced that British warships are at Vladivostok to protect allied subjects against possible disorder. Any stable form of government in the new republic would seem to be as far away as

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. Be that is many the growing irksomeness over the war and the desire of the people for peace, are two elements which in the long run cannot be permanently suppressed.

An unofficial report states that Spain has demanded an explanation from Berlin with regard to the recent torpedoing of the Spanish steamer Giralda and, has set 48 hours as the limit for the answer.

The Italian forecs have improved the positions recently taken by them and continue to hold dominating elected to the British Columbia leheights, which they had previously gislature by a vote which overtopped

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

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 EVCOME TAX.

and salaried officials to make re- well copy and adopt. He says: turns to the government, showing their earnings and dividends that are subject to taxation under the Income War Tax, levied by parliament last

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 sub-

ject to the tax, whose fiscal year is that the calender 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 amounts.

To illustrate: A single man having a salary of \$2000, will require to pay 4 per cent tax on \$500. This would be \$20. A married man whose salary is \$3500 will be taxed on \$500 and pay a \$20 war tax.

After deducting the amount in which they are respectively exempt, either class will pay a supertax when their salaries or incomes exceed \$6,- Associated Press. 000. A married man whose income Stockholm, Feb. 1—The food sit- ered, but will be turned over to conwas \$7000 in 1917, will pay 4 per uation in Sweden is rapidly growing cerns who can use it.

there is a tax of 5 per cent on the diplomats have been withdrawn, ex- ment as quickly as possible, which excess; when it exceeds \$20,000 a cept one for each head of a mis- will straighten out the situation so tax of 8 per cent on the excess; sion. when it is more than \$30,000, the tax on excess is 10 per cent: and most entirely stopped with the tax on excess is 10 per cent; and most entirely stopped, with the ex- of coal.

on its net earnings above a fixed against 1,517 tons in November 1916 sum. A business carried on as a and 151 tons of all other meat partnership is not liable to pay the against 972. income War Tax but its individual members are in the same boat for the first eleven months of the past able paper, on behalf of some of Buller Bros.: Last August our Dollar Day business exceeded the as are men on salary. If a partner year, which are now available, de- the city coal dealers and the rate- Dollar Day business exceeded the

their net profits, whenever they exeed \$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 i per cent on the amount above

A shareholder of a limited com. pany, 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. Presumably its gains will be distributed among its shareholders but they will not have to pay a tax on this particular kind of income. The amount of income which has been taxed at its source is exempt from a second tax. A general exemption is this:

That any amounts paid by the taxpayer during 1917 either to the Canadian Patriotic Fund, the Canadian Red Cross Fund and other patriotic and war funds approved by the minister, shall be deducted.

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 income 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

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 mailing of the notice of assessment 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 that given to both of her opponents constitutes one more example of how child to-morrow.

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.

A patriotic citizen of North Caro-On or before February 28th next lina, James H. Pou, has taken a it will be necessary for business men pledge upon himeslf which all might

> "I propose that we take upon ourselves five simple and solemn pledges. I have personally taken each and all, and, God being my helper, I will keep all. Here they

> "1. We pledge ourselves not to say or do anything during this war which will weaken the hands of the bgvernment, or which could give aid, comfort, or encouragement to the enemy.

> "2. We pledge ourselves during this war to do promptly and cheerfully all which our Government shall ask us to do, the same being in our power.

"3. We pledge ourselves not to let the family of a soldier suffer for want of anything we can sup-

"5. We pledge oureslves to give preference in all things where practicable, to the soldier who went and did his duty over the man of military age and fitness who did not go."

#### FOOD SITUATION

#### IN SWEDEN WORSE

## From Diplomats

cent on \$3000 and 2 per on \$1000. worse. Pork cards will be introduced Committee to secure a refund from and the extra bread cards, which the shippers of this low grade cards in an endeavor to secure a retund from an income exceeds \$10,000 formerly were provided for foreign in an endeavor to secure a retund from the shippers of this low grade cards in an endeavor to secure a retund from the shippers of this low grade cards.

show large decrease. In November understood.

JNO. H. SPENCE, H. T. WATT, An incorporated company is taxed last 21.2 tons of pork were exported

## Hot Water Bottles!

of guaranteed quality at the lowest prices

Guaranteed One Year

\$1.25 Guaranteed Two

Years

116-118 Colborne



# CROSS, FEVERISH

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

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

Look at the tongue, mother! If coated, or your child is listless, cross, feverish, breath bad, restless, doesn't eat heartily, full of cold, or has sore throat or any other children's ail ment, give a teaspoonful of "Cali-fornia Syrup of Figs," then don't worry because it is perfectly harmless, and in a few hours all this constipation, poison, sour bile, and fermenting waste will gently move out of the bowels, and you have a well, playful child again. A thorough inside cleansing is oftentimes all that is necessary. It should be the first treatment given in any sickness.

Beware of counterfeit fig syrups. Ask your druggist for a bottle "California Syrup of Figs," which has full directions for babies, children of all ages, and for grown-ups plainly printed on the bottle. Look carefully and see that it is made by the "California Fig Syrup Com-

#### To The Editor of The Courier

RE PATRIOTIC FUND AND COAL SITUATION.

Owing to the difficulty experiented 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 rhe would require for this winter, the soldier's wife agreeing to allow the Patriotic Fund to make deductions each month until the total amount of the coal should be provided for.

The difficulty in securing coal throughout the past months, is well known to all. Last month the Patriotic Fund Committee had an opportunity of purchasing coal which could be shipped direct to them and delivered in order to enable them to fill the orders which they had for soldiers" wives placed Pork Cards to be Introduced with their own dealers, but which -Withdraw Extra Cards | their own dealers could not ini. 1215 their own dealers could not fill. This car delivered. Shortly after delivery was made it was discovered that the coal was of a poor quality. The

that no loss will be occasioned to

President. Brantford, Jan. 31, 1918. The Courier, City.

Gentlemen,—Will you kindly perthe business to-day was the best

sa are men on salary. If a partner in a business be a single man and the in a business be a single man and the income receives more than \$1500 income per annum it is taxed; if he be a benedict, he is exempt up to \$3000 the first eleven months of 1916. Coffee imports were 8,194 toms against 31,187 for the first eleven months of 1916. Coffee imports were 8,194 toms against 480, all kinds of animal fodder, chiefly oil-cakes, 33,602 toms against 77,272 and hard coal 11,300,000 tons against 77,272 and hard coal 11,300,000 tons against 77,272 and hard coal 11,300,000 tons in the first eleven months of 1916.

The city coal dealers and the rate-payers of this city, the following:

Will the management of this city previous January event by a large publish in the city papers the total expenditure of the City Fuel Office or any expenditure in regards to coal for the public before the office was opened, to January 31st, 1918. An itemized statement as to what pay was paid to all employed, and also the names of all those on the satisfied expression tell the same staff. If the city will not go to the expense, kindly have one made out Dollar Day January 1917, was

#### Special Values in Men's Furnishing Section-Visit the Dpt.

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; @9 50 Saturday Sale price .....

### Ladies' Skirts \$2.00

Ladies Heavy Serge Skirts, in navy, tweed and black; with fancy pockets; gathered back; belt; \$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 frill, lace or tucked trimming, \$2.25 on sale at a big saving to-morrow, at \$1.25 to Children's Flannelette Gowns, ages 2 to 15 years; priced at 50c, 60c and .....

## 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; ....\$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, \$15.00 coral and copen; Very special ......

#### Tuck Yourself in Under One of These

Remarkable values are these Comforters; well filled with cotton and covering of silkoline, 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; 

### \$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 \$10.95 and green; regular \$17.00 value, at ...

## OGILVIE, LOCHEAD & CO.

pay to have it published myself. Yours truly P.S.: The citizens want to know where their money is going.

(Continued from Page One.)

anticipated a big day, but it ex-ceeded our expectations.

Hughes

Hoon, when she was captured in Crompton's store by Mrs. Edgar Minshall, of 48 Grant street. W. L. Hughes, Ltd.: Mr. Hughes said: "I am glad you called in, for I wanted to see you to tell you that

by the City Hall staff, and I will a cracker-jack, and it will take some beating. Not the least interesting of the many features of Dollar Day was the hunt for the Mysterious Misses Dollar (two in number), who were sent shopping by The Expositor. The hunt was continued during the greater part of the day by a determined lot of shoppers and only after lunch was Miss Dollar No. 1 caught. She was Mrs. Davis of 8 Brighton Row. She Market Shoe Store—Mr. Broughon wore a broad smile all day.

Market and Colborne streets at about 2 'oclock. Miss Wilson, of beyond \$50,000, the excess pays 15 per cent; while an income exceeding \$100,000 pays 25 per cent on the of the lack of fodder. Even meats noon, when she was captured in

good appetite, good spirits—mean no discord in the body.

To keep the organs in harmony—when there is need—use

= 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 STATI The city's v uary 1918 are: 18; Deaths 30

DIVISION COL

MARKET FEE January amou V. O. N. MET.

the Court Hou

held a meeting Public Library. RELIEF REPO sented his mo

relieved during ing was issued. \$61.95; Provision PARKS BOARI The inaugura

Parks Board v LOYALTY GIR in the Y.W.C.A a number of TEMPERATURE

24 hours show the highest and W.H.A. MET. The regular the Women's H in the Public

ten this mornin

A HERO'S DEA A letter recei the following ing the death Ward, son of G. killed in action "Pte. Ward me particularly he the enemy, and gaged in this ope is death. As respect of his off of his comrades. much the loss O.C. 42nd Batta

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