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WRITE FOR NEW CATALOG

STEELE BRIGGS SEED COMPANY LIMITED
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CANADA'S GREATEST SEED HOUSE

Summary of Budget Taxation Proposals

Ottawa, May 18—The following is a summary of the taxation proposals submitted to Parliament by the Minister of Finance this afternoon.

Luxury Taxes

Ten per cent. of the total purchase price on boots and shoes costing over \$9.00 a pair; men's and boys' suits costing over \$45.00 each; men's and women's overcoats costing over \$50 each; fur coats and robes over \$100.00 each; women's dresses costing over \$45; women's suits costing over \$60.00; and on hats, hose, neck ware, shirts, purses and gloves costing above a certain specified figure as well as on some other wearing apparel, all fans, opera cloaks, ivory handled cutlery, cut glass, velvet and silk fabrics, lace, ribbons, silk embroideries, and sporting goods, also on trunks over \$40.00 each and

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valises, suitcases, etc., over \$25.00 each. This tax is to be paid by the purchaser to the vendor at the time of the sale.

Tin per cent. on pleasure boats, yachts, canoes, motor boats, cameras, candy, confectionery, chewing gum, firearms, shells or cartridges, pianos and organs, musical instruments and plated ware adapted for household use. This tax payable at the time of sale by Canadian manufacturers or when imported.

Twenty per cent. of total purchase price on such articles as cigar and cigarette holders and pipes costing over \$2.50, humidors and other equipment for smokers, hunting, shooting and riding garments, fancy pocket knives, gold, silver, ebony and ivory toilet ware, jewelry, articles of silver adapted for household or office use, fur wearing apparel (except as mentioned above), liveries, ornamental rugs, expensive carpets and curtains and chandeliers. This tax payable by the purchaser at the time of purchase.

Twenty per cent. on mechanical player pianos, gramophones and mechanical musical instruments and records used therewith.

Fifty per cent. on articles of gold for household use. Latter two taxes being payable at the time of sale by manufacturer or when imported.

Beer, wines and spirits—Increase in excise duties on beer of 30 cents a gallon; non-sparking wines, 20 cents a gallon; spirits, \$2.00 a gallon; and on sparkling wines, \$3.00 a gallon.

Motor Cars—Excise tax on Canadian manufactured and imported cars increased from ten to fifteen per cent.

Sales Tax—One per cent. on the sales of all manufacturers, wholesale dealers, jobbers or importers (not retailers). This tax not to apply to large list of essential foodstuffs, cattle foods and bituminous coal, or to goods exported.

Stamp Duties—Existing tax on cheques continued, but rate increased on bills of exchange and promissory notes. Two cents for bills of exchange and promissory notes. Two cents for bills of \$100 or less and two cents for each additional \$100, or fractional part thereof.

Stamp duties on patent medicines, etc., henceforth to be affixed by manufacturer or importer instead of retailer as now.

Film tax of fifteen cents a film for each day used abolished because of inequality of incidence as between small and large theatres.

All the above taxes are effective from tomorrow, the 19th instant.

Income Tax

By last year's legislation income taxes payable this year on 1919 income were very substantially raised. A further general addition to these taxes of five per cent. is now added on incomes of \$5,000 and up, to be effective this year.

In future income tax returns must be accompanied by a check for at least twenty-five per cent. of the whole of the amount estimated to be payable. If paid in instalments, interest at six per cent. is to be charged and payment in full is required within six months after return is made by means of three equal bi-monthly instalments. Heavy penalties are provided for incorrect returns.

Business Profits Tax

Present tax is modified by increasing the exemption allowed from seven to ten per cent. and changing the schedule of taxation to the following.

On profits in excess of ten per cent. on capital but not exceeding fifteen per cent., the tax will be twenty per cent.

On profits in excess of fifteen per cent. on capital but not exceeding twenty per cent., the tax will be thirty per cent.

On profits in excess of twenty per cent. on capital, but not exceeding thirty per cent., the tax will be fifty per cent.

On profits in excess of thirty per cent. on capital the tax will be sixty per cent.

For small businesses with capital of not less than \$25,000 and under

\$50,000 twenty per cent. on all profits exceeding ten per cent. will be taken instead of twenty-five per cent. as at present.

Under legislation of last session the maximum scale of business tax is in effect this year and the modified tax will apply to 1920 profits taxable in 1921.

Tariff Changes

The seven and a half per cent. war customs duty is taken off all remaining items. Last year the five per cent. British preferential war tax was entirely removed as well as the seven and a half on food, clothing, agricultural implements, etc. The war customs duty imposed in 1915 are now entirely removed.

A feature of the luxury tax is its general application. It hits articles of all kinds. Small wares, as well as the more expensive opera cloak, come under the tax. Ten per cent. will be levied on the purchase price of boots in excess of nine dollars per pair, on hats, men's and boys' in excess of \$5 each; on caps, men's and boys', in excess of \$2 each; on hose, stockings, silk, men's and boys' in excess of \$1 a pair; on neckties and neckware, men's and boys', in excess of \$1.50 each; waist coats, men's, sold separately from suits, in excess of \$3 each; hats, bonnets and hoods, women's and misses', in excess of \$12 each; hose, stockings, silk, women's and misses', in excess of \$2 per pair; kimono, petticoats and waists in excess of \$12 each; pyjamas and underwear in excess of \$5.

Many a large man indulges in small talk.

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Wash Day and Backache

WASH day is the least welcome day of the week in most homes, though sweeping day is not much better. Both days are most trying on the back.

The strain of washing, ironing and sweeping frequently deranges the kidneys. The system is poisoned and backaches, rheumatism, pains in the limbs result.

Kidney action must be aroused—the liver awakened to action and the bowels regulated by such treatment as Dr. Chase's Kidney-Liver Pills. This favorite prescription of the well-known Receipt Book author will not fail you in the hour of need.

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CALL AND LOOK THEM OVER
We will be pleased to show them

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Look over a few of our lines mentioned below and compare with mail order houses.

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Grey Enamel 12 1-2 qt. Preserve Kettles.....	.90
Grey Enamel Round Covered Roasters.....	.90
Grey Enamel Seamless Pails, 12 Quarts.....	1.20
Grey Enamel Rice Boilers, 1 1-4 Quarts.....	.90
Grey Enamel Rice Boilers, 2 1-4 Quarts.....	1.15
Grey Enamel Dish Pans.....	.60
Tin Strainer Pails.....	.70
Galvanized Chamber Pails.....	.95
Cold Blast Lanterns.....	1.25
One Half Pint Measures.....	.25
One Pint Measures.....	.35
One-Quart Measures.....	.50
Half Gallon Measures.....	.75
One Gallon Measures.....	1.00
No. 4 Universal Bread Mixers.....	3.90
No. 8 Universal Bread Mixers.....	4.60

I am receiving a carload of ranges which I will be able to dispose of at a very low figure, a good heavy range \$85.00 at.....

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