

THE THINGS TO BE TAXED

LIST OF THE ARTICLES OF CLOTHING, ETC.

Ten Per Cent. on Some Things and Twenty on Others—Merchants Will Have to Take Out an Annual License.

The text of the resolutions imposing new excise duties on luxuries is as follows:

That the following excise taxes be imposed, levied and collected on the total purchase price of the articles hereinafter specified, and on articles of clothing, the said tax may be imposed upon the combined selling price of materials and cost of manufacture when sold separately:

(A) A tax of ten per cent. on: Boots, shoes, pumps and slippers of any material (not including shoes or appliances made to order for persons having a crippled or deformed foot or ankle) in excess of \$9 per pair.

Hats, men's and boys', in excess of \$5.00 each.

Caps, men's and boys', in excess of \$2.00 each.

Hose or stockings, silk, men's and boys', in excess of \$1.00 per pair.

Neckties and neckwear and scarfs, men's and boys', in excess of \$1.50 each.

Clothing, consisting of coat, vest and pants or coat and pants, men's and boys', in excess of \$45.00.

Cloth overcoats, men's and boys', women's and misses', in excess of \$50.00 each.

Waistcoats, men's, sold separately from suits, in excess of \$5.00 each.

Shirts, including night shirts, men's and boys', in excess of \$3.00 each.

Hats, bonnets and hoods, women's and misses', in excess of \$12.00 each.

Hose or stockings, silk, women's and misses', in excess of \$2.00 per pair.

Kimonos, petticoats and waists, in excess of \$12.00 each.

Nightgowns in excess of \$3.00 each.

House or smoking jackets or bath and lounging robes, pyjamas and underwear in excess of \$5.00.

Fans.

Purses and pocket-books, in excess of \$2.00 each.

Shopping and hand-bags in excess of \$4.00 each.

Umbrellas, parasols and sunshades in excess of \$4.00 each.

Trunks in excess of \$40.00 each.

Valises, traveling bags, suitcases, hat-boxes and fitted travelling cases in excess of \$25.00 each.

Gloves, except fur, in excess of \$3.00 per pair.

Dresses, women's and misses', in excess of \$45.00 each.

Suits, women's and misses', in excess of \$60.00 each.

Opera cloaks.

Coats and robes, component material of chief value being fur, in excess of \$150 each.

Ivory handled cutlery.

Cut glassware.

Sporting goods, such as tennis rackets, nets, racket covers, and frames, skates, snowshoes, skis, toboggans, canoe paddles and oarlocks, polo mallets, baseball bats, gloves, masks, protectors, shoes and uniforms, football helmets, harness and goals, basketball goals and uniforms, golf bags and clubs, lacrosse sticks, balls of all kinds, fishing rods and reels, billiard and pool tables, chess and checker boards and pieces, dice and games and parts of games (except playing cards and children's toys and games), and all similar articles commonly or commercially known as sporting goods in excess of fifty cents.

Plated ware not otherwise provided for in this resolution, adapted for household or office use.

Valvets, velveteens, plush and silk fabrics.

Embroideries of silk.

Laces, including collars or collar-ettes, of lace and all manufactures of lace.

Ribbons of all kinds and materials.

Twenty Per Cent.

(B) A tax of twenty per cent. on: Cigar and cigarette holders and pipes in excess of \$2.50 each.

Cigar and cigarette cases, ash trays and match boxes of gold or silver.

Humidors and smoking stands.

Hunting and shooting garments and riding habits.

Hunting and bowie knives.

Gold and silver handled pocket knives and pencils.

Gold, silver, ebony and ivory toiletware.

Articles of silver not otherwise provided for in this resolution adapted for household or office use.

Silver or gold deposit-ware.

Wearing apparel, not otherwise provided for in this resolution, the

component material of chief value being fur.

Liveries, livery boots and hats. Oriental rugs.

Carpets, in excess of \$2.00 per yard.

Curtains, including tapestry, curtains in excess of \$7.50 each.

Chandeliers, except for churches. Articles commonly or commercially known as jewelry, whether real or imitation, for personal use or for adornment of the person.

Fifty Per Cent.

(C) A tax of fifty per cent. on: Articles of gold, not otherwise provided for in this resolution adapted for household or office use.

2. That the excise taxes as imposed by the preceding resolution shall be paid by the purchaser to the vendor at the time of sale for consumption or use, or on importation for consumption or use other than for re-sale, in addition to the duties of customs already imposed and by the vendor to His Majesty, in accordance with such regulations as may be prescribed.

3. That the following excise taxes be imposed, levied and collected on the articles hereinafter specified, namely:

Ten Per Cent.

(A) A tax of ten per cent. on: Boats, yachts, canoes and motor boats, provided that on satisfactory proof being furnished that these articles will be used only for trading or commercial purposes a refund of the amount paid under this resolution shall be granted.

Cameras weighing not more than 100 pounds.

Candy and confectionery.

Chewing gum or substitutes therefor.

Firearms, shells or cartridges for use other than for militia purposes.

Pianos and organs (other than pipe organs), musical instruments not otherwise provided for in this resolution.

(B) A tax of fifteen per cent. on: Automobiles adapted or adaptable for passenger use.

(C) A tax of twenty per cent. on: Mechanical piano players, graphophones, phonographs, talking machines, music boxes and records used in connection therewith or with any musical instrument.

(D) A tax on playing cards for every fifty-four cards or fraction of fifty-four in each package—

When selling at \$2.15 or less per gross package, twenty-five cents per pack.

When selling in excess of \$25 per gross package, fifty cents per pack.

(E) A tax of thirty per cent. on: Patent and proprietary medicines, including medicinal or medicated wines, vermouth and ginger wine containing not more than forty per cent. of proof spirit.

Taxes on Liquor.

(F) A tax of two dollars per gallon.

On rum, whiskey, brandy, gin, wines containing more than forty per cent. proof spirits, cordials, liqueurs and spirituous and alcoholic liquors not otherwise provided for in this resolution suitable for beverage purposes.

On lime juice or fruit juices, fortified with or containing more than twenty-five per cent. of proof spirits.

On spirits and strong waters of any kind, mixed with any ingredients as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, not otherwise provided for in this resolution.

On alcoholic perfumes and perfumed spirits, bay rum, Cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind.

(G) A tax of thirty cents per gallon:

On ale, beer, porter and stout.

On wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirits.

(H) A tax of \$3 per gallon: wine

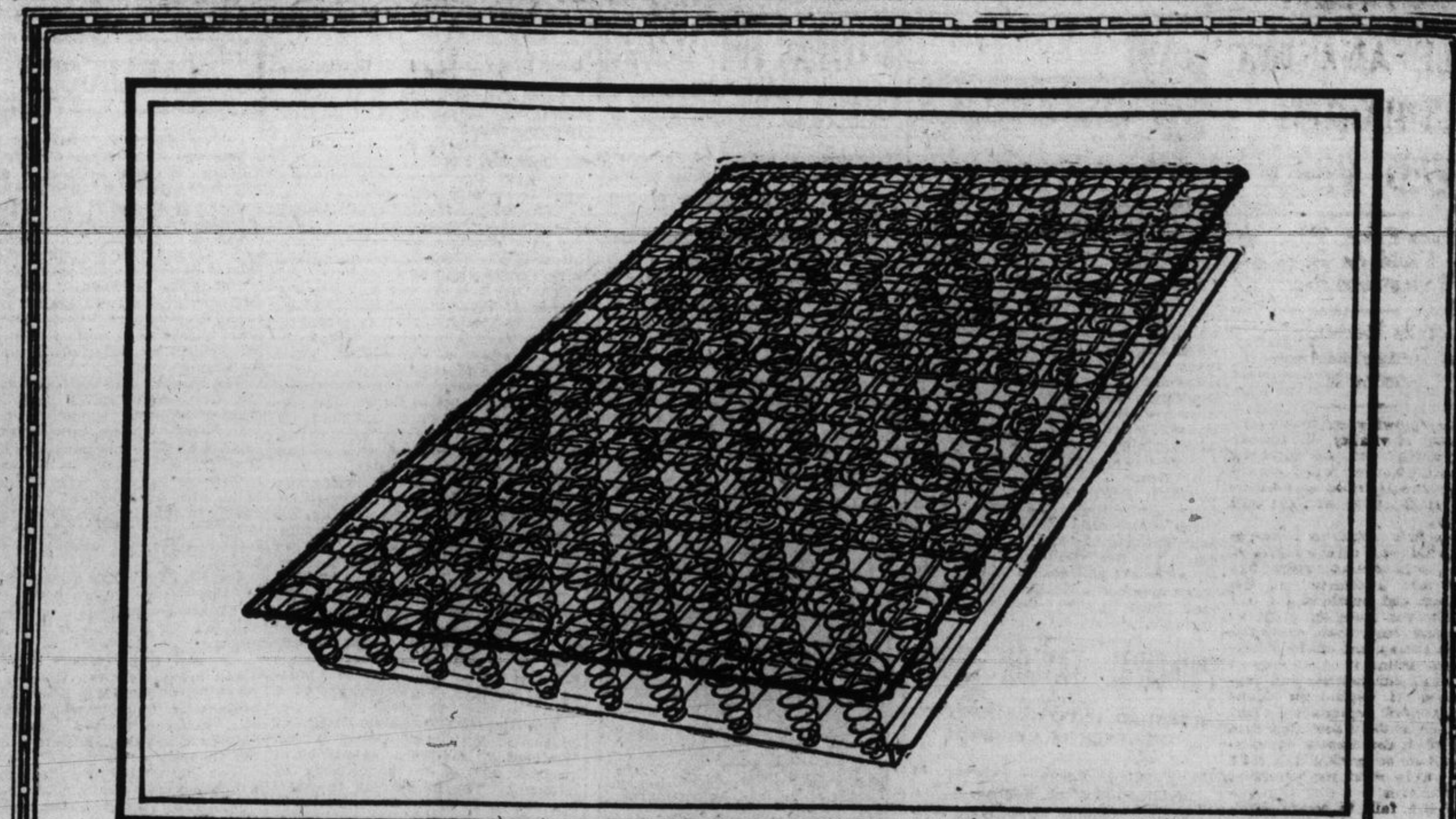
On champagne and all other sparkling wines.

(I) A tax of fifty cents per gallon:

On lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits not otherwise provided for in this resolution.

4. That the excise taxes as imposed by the preceding resolution shall be payable in addition to the present duties of excise and customs at the time of sale by the Canadian manufacturer or when imported, but shall not apply to such articles when exported, and shall be accounted for to His Majesty in accordance with such regulations as may be prescribed.

5. That every person selling or dealing in the articles upon which taxes are imposed as prescribed by the foregoing resolutions, may be required by the minister to take out an annual license therefor, for which license a fee not exceeding \$2 shall be paid.



"BANNER"—The Open-Coil Bed Spring Built for Sleep—by Simmons Limited

THIS "Banner" spring is worth seeing even if you are not thinking of buying a bed spring at present.

And when you stop in at your merchant's store to see it—take first a few minutes to look over his full stock of sleeping equipment from Simmons Limited.

You will find it interesting—and illuminating—to see how beautifully that Simmons principle, built for sleep, has been worked out to cover the full range of sleeping equipment.

Beds, Cribes, Springs, Mattresses, Pillows—not merely one of each kind but a wide and versatile choice.

Here, for instance, is the "Banner" Spring—for those who prefer the open coil type of spring to the box spring.

The Simmons "Banner" Coil Spring is constructed of the highest grade carbon steel wire—so strong and resilient as to support the body perfectly.

Patented interlaced top keeps the spring taut and firm—Every part evenly flat and elastic—No sagging or humping.

The Simmons "Banner" Spring yields gently to the weight of the sleeper—with equal support for the shoulders and hips.

There is none of the slackening and sagging which break your rest when sleeping on an ordinary spring.

Consider too, the heavy steel frame with angle side rails—a Simmons feature that insures a lifetime of wear.

Note the smooth unbroken finish. No roughness or loose wires to hurt the fingers or tear the mattress.

Simmons Beds, Springs, Mattresses and Pillows cost little if any more than the ordinary merchandise of the average store.

A post card to us will bring you the names of Simmons merchants near your home.

Sleep is a big subject. Write us for the booklet, "What Leading Medical Journals and Health Magazines Say About Separate Beds and Sound Sleep." Free of charge.

SIMMONS LIMITED

MONTREAL TORONTO WINNIPEG CALGARY VANCOUVER

SIMMONS BEDS

Built for Sleep

THE CREST OF PRICES HAS BEEN REACHED

No Indication That Prices Will be Higher Next Fall and Winter.

New York, May 20.—Telegraphic reports to the Evening Sun from the leading industrial centres where the necessities of life are produced are to the effect that the crest of the high prices has been reached in the United States, and in many instances passed. Nowhere is there found an indication that prices will be higher next fall and winter than they are now, and in most places it is indicated that a reduction is certain to come.

MARS HAS TWO MOONS

Poets Can Introduce Double Moonlight Picture. New York, May 20.—The persons who are said to have volunteered to hazard a skyrocket journey to Mars may have been influenced by the fact that Mars has two moons. Poets have so diligently expounded the amatory advantage of moonlight.

The gleam of moonbeams on a river moves a minor mundane poet to song. Undoubtedly Martian versifiers have recorded the beauty of moon beams on their hypothetical canals. Nothing more pleasant than a languid sail on a tranquil canal with double moonlight, can be pictured.

Not Like Haldim Baha. A celebrated singer was in a motor car accident one day. A paper, after recording the accident, added: "We are happy to state that he was able to appear the following evening in four pieces."—Boys' Life.

Drink Charm Black Tea Sold in Packages Only GEO. ROBERTSON & SON, Limited

MATHIEU'S SYRUP OF TAR & COD-LIVER OIL CURES Coughs, Colds, Grippe, Bronchitis, Whooping Cough, Asthma, Etc.

Used Cars 2 Ford Touring, 1917, with starters \$700.00 1 Ford Touring, 1919 model \$700.00 1 Ford Roadster, 1917 model \$400.00 1 Ford Touring, 1914 model \$350.00 1 Ford 1 Ton Truck, 1918 model \$650.00 1 Chevrolet Royal Mail Roadster. 1 McLaughlin D44 Roadster. 1 Overland, Model 83. Come in and have a demonstration. VanLuven Bros. Phone 1609

ONLY TABLETS MARKED "BAYER" ARE ASPIRIN

Not Aspirin at All without the "Bayer Cross"



The name "Bayer" identifies the only genuine Aspirin—the Aspirin prescribed by physicians for over thirty years and now made in Canada. Always buy an unbroken package of "Bayer Tablets of Aspirin" which contains proper directions for Colds, Headache, Toothache, Rheumatism, Neuralgia, Lumbago, Rheumatism, Neuritis, Joint Pain, and Pain generally. Tin boxes of 12 tablets cost but a few cents. Larger "Bayer" packages. There is only one Aspirin—Bayer. You must say "Bayer". Aspirin is the trade mark (registered in Canada) of Bayer Manufacturers of Benzoin-Indolyl-Aspirin. While it is well known that Aspirin is a Bayer product, it is not always known that Aspirin is a Bayer product. The Bayer Cross is the Bayer trademark. The Bayer Cross is the Bayer trademark.

Some men can't even blame cigarettes for their own failure to make good. Some men get up with the lark and take a swallow before breakfast. What has become of the old-fashioned boy who would rather stay home and work than go to school? The average man's good story wouldn't go in a church paper.