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Many a child has advanced much more quickly after we have fitted them with glasses. Let us examine them. If they need glasses we will tell you.



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The Swiss Government will issue at an early date an official denial of the report that it has offered to act as intermediary between Germany and the Allies.

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We just have a few choice pieces of this beautiful—

FRENCH GLASS in Vases, Comports and bowls, and the prices ranges from

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Diamond Rings

One important factor in the purchase of a Diamond Ring is "Where To Buy It."

Our years of experience in the handling of fine Diamonds is an important reason why you should buy from the house that "quality built."

Our stock is both large and choice at all times.

We invite you to our "Diamond Room."

R. J. RODGER

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"WHERE THE CLOCK IS ON THE WALK"

NEW SPRING FOOTWEAR

TIES STRAPS

When buying your Spring and early Summer footwear, we know that you will have Straps or Ties—very much in mind, because they will be worn this season.

To meet this demand, we have a large stock of fashionable models, conservative expressions of the styles, at exceptionally low prices.

Allan M. Reid

SHOE STORE

DISCUSS THE INCOME TAX

Statements Made by Dr. Edwards and Sir Henry Drayton.

Speaking last Thursday in the House of Commons on the income tax Dr. J. W. Edwards said:

I am being asked a good many questions about the income tax; there seems to be considerable dissatisfaction with the manner in which it is being collected. Under the present system a man is obliged to assess himself, and then when he fills out his form he must send with it a certain percentage of his tax—twenty-five per cent I think—and the balance must be sent at the rate of so much a month for the next couple of months. The thing that seems wrong about that is this: a person makes out the form, as he thinks, correctly, he finds that his tax is \$50 and he sends one quarter of that, \$15, with his filled out form, and it goes into the tax collector's office. They go over the form and find that the tax should be \$64; therefore they find that he has failed to send in the twenty-five per cent as required by law. He is short one dollar and they have no recourse except to subject him to a fine. I find quite a number of persons objecting to this form of collection. They think—and I must say that I agree with them—that the tax office should make the assessment and should send a man his bill showing how much tax he should pay, and if he thinks they are wrong he should in all fairness have an opportunity to take the matter up and discuss it with them. But to oblige him to assess himself and then subject him to a fine if he makes a mistake strikes me as manifestly unfair, illogical and wrong all through. I do not think it should be done in this way at all. I do not know who is responsible for the idea. Many people who have to make out these forms have had no legal training and are not chartered accountants, and because of their liability to fine they have expert knowledge and get them to make out their forms or assist them in making them out. This, of course, involves the payment of a fee. I am credibly informed that a member of the staff of the tax collector's office at Hamilton—I do not know how long he had been on the staff—gave up his position there and opened an office as expert adviser to those who were finding difficulty in making out their tax forms. Well, if a man can leave a fairly good job and find it advantageous to open up an office to assist men who are meeting with difficulty in making out their income tax returns, it does seem to me that a strong effort should be made to simplify the forms. Is it the intention of the Government to continue this present system of collecting the income tax, or is a change contemplated?

Sir Henry Drayton: The department is trying to make the collection of income tax a reality; to have everybody pay who ought to pay. I frankly confess that any task of that kind is both unpopular and difficult. The department is also endeavoring to keep down the cost of collection and to take in a maximum amount of money with a minimum of outlay, also so that bills will be rendered, because finally they have to be rendered so that liabilities may be met, at the same time for everybody in the country. In order to do that, and in the first instance, to keep down expense, if we are going to save the very large amount of interest that in the past has been lost, we must get the bills out at a very much earlier date. Hon. gentlemen know that while in the past returns have been made out in the spring, bills have not been sent out until the late autumn; and that, even then, bills have not been sent out to everybody at the same time; there have been delays. The real reason, of course, is simply this, that on the returns being made, those returns have to be checked, and after that bills have to be sent out. If we had a sufficient staff to do all that work quickly and to get out all those bills together, the cost of collecting the tax would be very serious. I am afraid. We are trying then to get returns in at an early date and, in order to save interest, to get in as much money as possible, and yet not increase unduly the cost of collection. To do this involves the ratepayer doing, in the first instance, what he has always done, that is make out the return which shows his real income, and after having made out that return, to pay twenty-five per cent of what he ought to pay under it. My hon. friend is quite right. There are serious penalties in the Act; but those penalties do not apply to mistakes or errors of judgment, they are directed to false returns. In other words, the penalties apply to that part of the matter which the ratepayer ought to know about, namely, what is his income, not to any error that he may make in forwarding his initial contribution. This method of taxation is not a new one; a similar method applies in the United States, and it is a method which if it had been applied earlier in Canada, ought to have materially assisted the country's finance without unduly hurting or, indeed, at all hurting the ratepayer.

Mr. Edwards: Do they make collections in the United States in the same manner?

Sir Henry Drayton: Yes, I admit there is a great deal of doubt and uncertainty about the thing, but there always is in connection with anything that is new. In order to get rid of that doubt and uncertainty I have got out those special instructions, which have been widely distributed, and I do not think anybody need be at much difficulty in making out the tax returns with those special instructions before them. But if they are wrong in the details of them, as I said before, they are not in any way subject to the severe penalties prescribed by the act.

MEMORIALS ARE DEDICATED

In St. Luke's Church on Sunday Evening by Bishop Bidwell.

A dedication service was held at St. Luke's church on Sunday evening and the occasion was marked by the attendance of a large congregation. Beautiful and costly memorials donated by the congregation in memory of the late Mrs. J. DePencier Wright, wife of the rector, and by Mr. and Mrs. John Watts, in memory of their daughter Marjorie, were unveiled and dedicated by Bishop Bidwell. The service was conducted by Rev. Canon J. Austin Smith, preacher of the Diocese of Ontario. Rev. Canon J. W. Jones and Archdeacon O. G. Dobbs read the lessons. Bishop Bidwell was the preacher.

The memorials form part of the chancel furniture and add greatly to the beauty of the church. Mr. and Mrs. J. Watts presented a handsome lectern Bible in loving memory of their daughter Marjorie, who died in October, 1918, and who had been a faithful and devoted member of St. Luke's.

The articles presented in loving memory of the late Mrs. Wright, through the munificence of the congregation, consist of a prayer desk book, altar service book, handsomely bound and recently imported from Jones and Willis, London, Eng., and inscribed on the covers "To The Glory of God in Loving Memory of Lucy E. Wright, Died Oct. 1920"; also a handsomely carved oak and silver inlaid brass communion rail and brass mural tablet bearing a suitable inscription to the memory of Mrs. Wright.

The service was most impressive, being full choral throughout. The music was beautifully rendered by the choir, under the direction of Miss Grace Taft, organist and choir director. Miss Olive Derry, soprano, sang "Like As The Hart" (Allitsen). Bishop Bidwell preached on the resurrection, and spoke of the memorials which were most fittingly erected in the House of God.

LT.-COL. R. W. LEONARD FOUNDS SCHOLARSHIP

Royal Military College is Among Institutions to Benefit.

The Royal Military College will share in an important scholarship grant which has recently been made. The scholarship fund has been established by Lt.-Col. R. W. Leonard, of St. Catharines, who has granted \$250,000 in trust, the income from which will establish a scholarship for students who wish to attend certain specified institutions in Canada, among which is mentioned the Royal Military College.

The following are the conditions which apply to the competitors for the scholarship: The applicant must be a male student who is a British subject, and of the Protestant religion, and must be of the white race, who, without financial assistance, would be unable to enter any of the selected colleges. Anyone fulfilling these requirements may become a candidate for the scholarship.

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—Brooms. —Polishes.
—Cleansers
and all House-cleaning supplies
See our large packages of
AMMONIA 3 for 25c.

C. H. Pickering

490 and 492 Princess Street.
Phone 530.
Order early for prompt delivery

POLICE HAUL OF DOPE IS VALUED AT \$35,000

A Smuggler of Many Aliases Carried a Fine Variety of Drugs.

Cornwall, Ont., April 18.—Harry Stone, alias A. P. Ward, Paul Whitney, Conrad Johnson, etc., arrested at Messina a week ago as he stepped off the Montreal train, was arraigned before Commissioner Giles A. Chase and was held in \$25,000 bail to await the action of the grand jury.

In default he was placed in Canton jail. An inventory of Stone's baggage revealed 2,412 ounces of opium and other narcotics of various kinds, including 1,190 ounces of smoking opium and 1,200 ounces of morphine and cocaine. The smoking opium is said to be worth \$35 a pound to buy, and the morphine \$22 an ounce. Stone said he valued the lot at \$35,000, but that it would sell for much more than that amount. Stone is said to be one of the biggest smugglers of narcotics on the continent, and his arrest is considered most important.

BUYS FLIN FLON MINE.

Winnipeg, April 18.—The Flin Flon Copper Mine, north of The Pas, Manitoba, has been sold to the Mining Corporation of Canada, Toronto and English capital, represented by Eric C. Rose, of London. Reports to this effect were confirmed here to-day by J. E. Hammill, of Toronto, majority owner. The price is not announced, pending completion of certain details.

Purchase of the property by Canadian and English capital, said Mr. Hammill, ensures an adequate supply of copper for Canadian uses, with a good deal left for export, unhampered by American copper combines. Mr. Hammill said he expected a boom in copper before the year was out.

Many a man discovers the right woman only to discover that he is the wrong man.

TWICE TOLD TALES

News of Kingston

TEN YEARS AGO.

The Pierrepont and the Island Wanderer were caught in the ice jam today and could not get into Cape Vincent.

The new intake pipe, laid by Dognelly Wrecking Co., has been tested and found perfectly tight.

People downtown this afternoon saw watering cars laying the dust and snow falling at the same time.

The Ottawa Hotel, owned by Jas. Norris, will probably be re-licensed. Dr. J. Quigley, of Killalve, has returned home.

W. J. Bulloch is about to erect large poultry houses in Gananoque. They are expected to be the finest in Canada.

TWENTY-FIVE YEARS AGO.

R. K. Row, principal of Central School, has been asked to lead in a discussion before the American National Education at Buffalo.

Miss Ethel Claxton has been appointed organist of Cooke's church. The propeller Myles was floated out of the government dry-dock this morning.

The membership of the new yacht club is now over 150. Plans are ready for the new clubhouse, which will cost about \$1,250.

All the cheese factories in this district are now running. This is an early start.

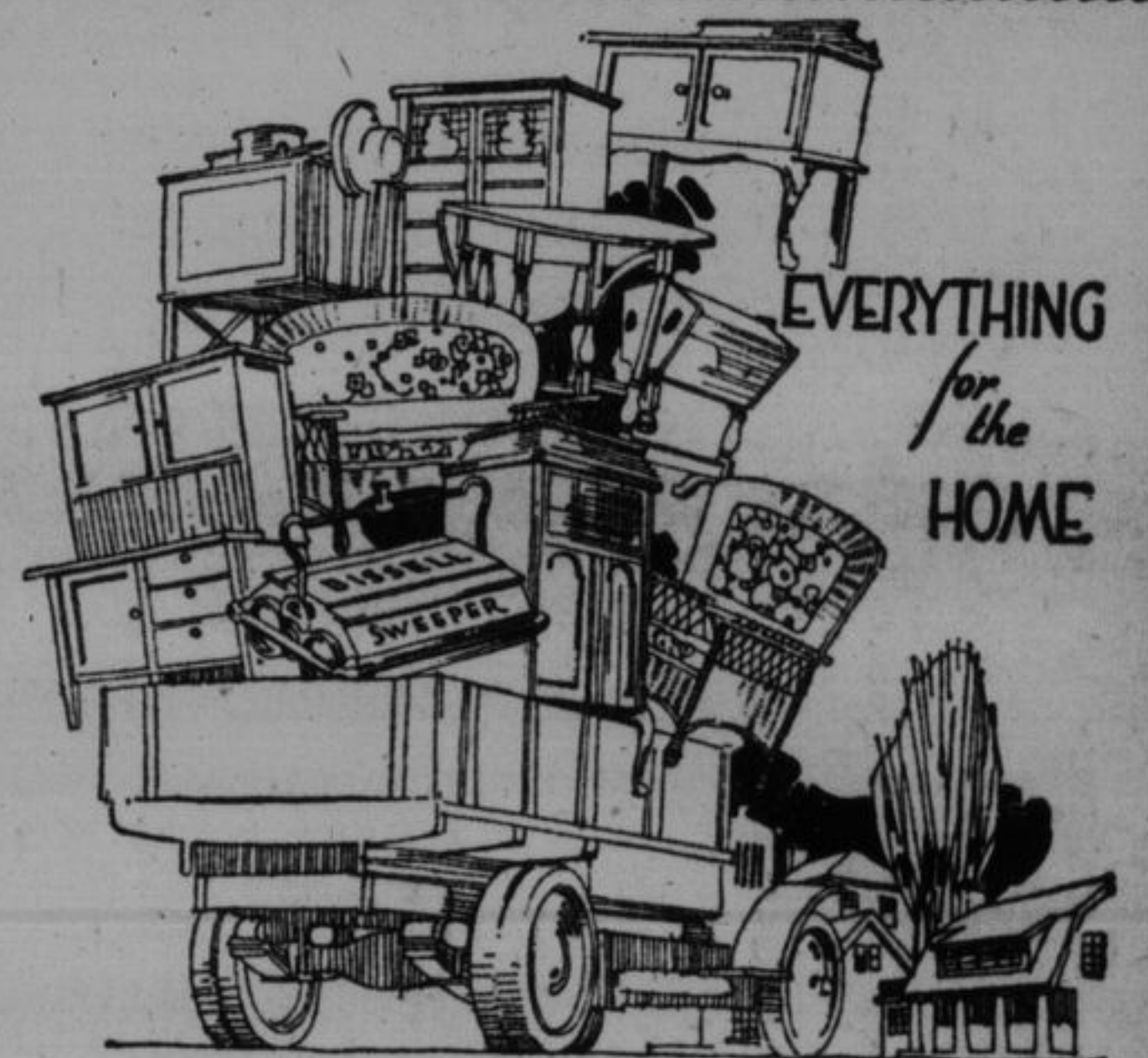
A group of banjoists serenaded the residents of Victoria Park last evening.

Travelling Goods

Whether you want a Trunk, Suit Case or Travelling Bag, you will always find what you require here at the right price.

We also carry Wardrobe Trunks. If in need of Baggage, it will pay you to visit our store first!

Abernethy's Shoe Store



EVERYTHING for the HOME

Where long time service is required, Reid's Furniture Proves its Economy. FOR SERVICE PHONE 147.

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GOOD RED BLOOD

is essential if one is to enjoy vigorous health and keen mental faculties. Eliminate waste matter accumulated during the winter by taking—

NYAL BLOOD PURIFIER
It contains some of the best known blood remedies, with good old-fashioned Sulphur in a readily assimilable form.
Clears the skin—eliminates Pimples—relieves Spring Fever.
\$1.00 PER BOTTLE

Sargent's Drug Store

New Eating House for Ladies and Gentlemen.

Frontenac Cafe

Everything we serve is best quality and our prices will please you. Comfortable Dining Rooms and the latest Sanitary Kitchen Equipment. Call in and give us a trial. Open from 7.30 a.m. till 1 a.m. 65 PRINCESS STREET (near King Street)

CLEARING OUT SALE

Having to vacate our premises, we must sell before April 23rd, the following articles, machines, tools, etc. And we invite prospective purchasers to inspect them at shop. Though sales may be made earlier, shop will remain open for business until 23rd inst.—

Safe, heavy and light spring waggon, counter scales, 5 h.p. electric motor, 2 switches and wiring, 2 electric forges, 2 complete, quantity shafting, hangers, pulleys and belt, hollow chisel mortising machine, universal wood-worker, wood turning lathe, woodworkers vice, bolt and nut threading machine, light punch and saw hammer, imperial power drill, emery grinder, bending mandrel, tire bender, house cold fire setter, tire binder, 2 calking foot vices, 2 blacksmith's vices, 2 work benches, 2 desks, set auto box wrenches, bolt cutter, hammers, tongs, etc. and large quantity lumber, iron bolts, etc.

McNAMEE & SLACK

54 QUEEN STREET. Phone 1217w.

A man is a great believer in exercise unless the exercise consists helping his wife around the house. As soon as the honeymoon is over some couples start but to prove that marriage is a failure.