

**CHANGES WILL AFFECT REVENUE VERY LITTLE**

**Fewer Will Pay Income Tax, But Amount Will Remain About Same.**

The British Whig has learned that it is not likely that the proposed changes in the Federal Income Tax will affect the amount of revenue for this district, although the number who will pay the tax will be reduced almost two-fifths. The important features that will increase the revenue will be the doing away with surtax, which makes the dividends on Canadian corporations taxable, the same as on all other incomes. Under the old act the dividends were taxable as to surtax only and large taxpayers, whose incomes are from dividends on Canadian corporations, will have their taxes considerably increased.

Another increase in revenue will result from, where husband and wife are each in receipt of taxable incomes, where formerly they were on a allowed full married exemption of \$2,000. This allowed husband and wife exemption of \$4,000, now the husband and wife together, where both are in receipt of taxable incomes, are allowed but one married exemption of \$2,000 between them, that is \$1,500 each. There has been a tendency for persons with large incomes to incorporate in order to avoid payment of tax now, however, personal incorporations of this kind, according to newspaper reports of the budget, will not be recognized. These increases, due to changes in the act, will be material and will, to a very great extent, absorb loss in revenue resulting from extra exemption and lower rate of taxation.

While the budget is under discussion the local income tax office will continue to operate under the old act until it is in receipt of official notification.

Therefore, taxpayers should file the same as in former years. If there is a rebate coming they will receive same and if further taxes are required they will be duly notified.

If the budget is adopted by parliament, 1925 incomes which are due on April 30th of this year will be affected.

**GOING TO CORNWALL**

**Sam Lee Will Open a Restaurant in That Town.**

On Saturday evening the teachers of the Chinese department in connection with Sydenham Street United Sunday School gathered at the home of the superintendent, Mr. R. H. Ward, Johnson street, for the purpose of saying good-bye to Sam Lee, one of the oldest members of the department.

A presentation was made to Sam, who is leaving for Cornwall, where he is opening an up-to-date restaurant. For some years Sam Lee has been chef at the Hotel Dieu Hospital, and resigned that position a few weeks ago to go in business for himself.

The teachers wished Sam every success in his new undertaking. Sam has been a great help in the school, in view of the fact that he could understand the English language and he would explain to his fellow-countrymen what was being said.

On Sunday two Chinese gatherings were held in the city, when his fellow-countrymen met for the purpose of saying farewell and hoping that his new undertaking will be a success.

Sam will be able to continue in Sunday school work, due to the fact that the United Church in Cornwall, of which Rev. Mr. Falls is the minister, has a Chinese department.

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**LETTERS**  
*To The Editor*  
*Of The Whig*

**Tariff Changes as Applying to Ontario Steel Products Company.**  
Sir.—I have been asked to make a statement in regard to recent budget as applying to the Ontario Steel Products Company.

The proposed changes in duties on Motor cars must be viewed directly and indirectly.

1. As applying to our own business on the basis of present production.

2. As applying to our customers.

3. As applying to those to whom our customers sell their products.

In regard to the first, it is simply a statistical calculation. Two-thirds of our products (springs) are sold to the motor car manufacturers. The tariff on springs is 35 p.c. Now, under the clause permitting the automobile maker to obtain a rebate of 25 p.c. on imported parts, our protection automatically declines to 26 2/3 p.c. Our profits on motor car springs has always been small, so if we still continue the same saving as formerly to our customers this margin of profit will become almost negligible. At the same time if our volume of business continues as large as formerly, or taking the optimistic view, increases, we could still carry on.

We have three factories, one in Gananoque, one in Oshawa, and one in Chatham practically entirely confined to the manufacture of motor and truck springs. Our investment in this industry amounts to upward of one million dollars with approximately 500 employees.

As to our customers—They must speak for themselves. Their inventory losses will be enormous, and in view of their position with grave alarm, and with rather a superficial knowledge of their profits in various instances, am inclined to think they will find it difficult, if not impossible, to continue on a profitable basis, if at all. Certainly the establishment of any new companies or expansion of any of the existing ones on a 20% tariff is inconceivable.

Lastly, and perhaps most important of all is the dealer's position. At the peak of the season they find themselves loaded with cars—new and "used" that have depreciated, as it were, over night 15 p.c. or more. A few motor car dealers are prosperous—some have been making a fair living, but many of them are on the point of insolvency. Their loss on new cars can be figured in a moment—being simply the difference between the old and new duty. The loss on "used" cars is not so easy to determine, but will be larger in proportion. For instance, a used car that was worth \$500 a week ago would not likely bring over \$350 today as the depreciation on a "used" car under declining prices is always greater than on new cars. These losses on new and used cars will bear most heavily upon the smaller dealer in the rural sections—due to the backwardness of the season this year and consequent inability to deliver cars actually sold to the ultimate consumer.

Unless the Government plan to compensate the dealers in some way many will be forced into insolvency and many of the sources for the distribution and sale of cars will be destroyed, or at the best, seriously interfered with.

Under all the circumstances I cannot but think that this proposed legislation will have a most disastrous effect upon the whole trade, and that if the budget is passed in its present form a body blow will be dealt to an industry that has for so many years been the bright spot in Canadian manufacturing and mercantile activity.

From above you will see it would be impossible to forecast what proposed tariff changes would ultimately mean to my company.

W. T. SAMPSON,  
Vice-President and General Manager, Ontario Steel Products Company, Limited,  
Gananoque, 17th April.

**TO FINISH IN OTTAWA.**

**Investigation Into Recent Fire Here Not Concluded.**

Mr. Clifford Argue, who has been in the city from the Fire Marshall's Department to investigate the recent fire at the Frontenac Bowling Academy, left for Ottawa on Saturday and will continue the investigation there. Messrs. Karson and Pappas, owners of the alley, will be heard by Mr. Argue. The adjusters were expected to finish up their work by to-day. Everything has been looked after except the building and this was expected to be done some time today.

**Ministers Coming Here.**

Rev. C. W. Barrett, Stirling, and Rev. M. C. McKinnon, M.A., B.D., Peterboro, president and secretary of the Bay of Quinte Conference of the United Church, will be in Kingston, on Tuesday to meet the members of the Committee of Arrangements, in connection with the annual meeting which takes place in Kingston from May 26th to May 31st. The Settlement Committee will meet on Wednesday, May 26th. A number of ministers will be moved to new fields of labor.

**Work on Steamers.**

Work of repairs on the steamer Pajune has been completed at the Collingwood Shipbuilding Company and the steamer D. B. Hannah is now receiving attention. It is expected that the work on the Hannah will be finished in about a week.

**MUSSOLINI STARTS AMUNDSEN OFF**



Premier Mussolini of Italy (centre) is shown here at the formal delivery to Roald Amundsen (right) of the dirigible Norge in which Amundsen will attempt to fly to the North Pole. Photo was taken at Rome shortly before the attempt on Mussolini's life.

**APPEAL ALLOWED; ACTION DISMISSED**

**Particulars Are Given in the Appeal of Daniel McLeod.**

A decision in the case of the appeal of Daniel McLeod, from the decision of Judge Madden, in the case of Cynthia Knapp vs. Daniel McLeod which was heard in Napanee on December 8th, has been handed down by the Appeal Court, allowing the appeal, and dismissing the action with costs.

The case, which created quite a sensation in Lennox and Addington County, when it was heard last fall, concerns Cynthia Knapp, of the township of Camden, and Daniel McLeod, a well-known farmer of the same township. The claim of Cynthia Knapp was that McLeod had slandered her by circulating a report that she had been guilty of misconduct with a minister of that district.

At the trial at Napanee, at which Mr. A. B. Cunningham of Cunningham & Smith of this city, appeared for the defendant, and W. S. Herrington of Napanee, acted for the plaintiff, the defense entered was that McLeod had made the statements directly to the plaintiff in the presence of a third party, and that he was acting in pursuance of his duty, as an elder of the church, of which the minister in question was pastor.

Judge Madden, at the trial, held that there had been malice on the part of McLeod, and gave judgment for the plaintiff.

Mr. Cunningham appealed, on behalf of his client, on the grounds that the statements made were privileged, and that the trial judge had erred in directing the jury to find a verdict for the plaintiff. The appeal was heard early in January, but the decision has just been given. A majority of the Appeal Court held that there was no malice on the part of McLeod.

**FIREMEN ARE BUSY.**

**Several Chimney Fires Keep Them On The Go.**

The firemen have had little rest over the week-end and up to late Monday morning had answered four calls, three of which were to handle chimney fires. On Sunday morning at 10.30 o'clock a call to a home on Barrie street near Queen was answered, where it was found the chimney was giving trouble. Another chimney fire at 1.20 Monday morning brought the firemen out again to 402 Barrie street. On Monday morning again at 9.10 a call to Stephen and Cowdy streets was answered where a chimney fire was at its height in that locality. There was no damage in any of these fires.

While the firemen were returning from the call to Stephen and Cowdy streets, fire broke out at the home of Walter Smith, 479 Barrie street. Burning paint off the outside of the house started what might have been a serious fire but the good work of the firemen saved a heavy loss.

One of the rigs had reached the Brock street station and the other two were signalled from Montreal street. The firemen arrived in good time but the fire was working its way up through the stucco. However, the flames were stayed before serious damage was done although as it is, the loss is fairly heavy.

**Brought Down Steamer.**

Word was received in the city that the tugs Russell and Glyde arrived safely at Cape Vincent Sunday with the steamer Kenora, which will be taken to Ogdensburg, to enter dry dock for repairs. The water was clear of ice around Cape Vincent and no trouble was experienced. After the tugs take the Kenora to Ogdensburg, they will return to Hamilton for the steamer Canadian, which will be brought to Kingston to enter the Collingwood Shipbuilding Company's dry dock. The boats had their rudders damaged while wintering at Hamilton.

There is no settlement yet in the British coal mining industry.

**C.P.R. GARDEN ROBINS ARE PILING UP WORMS**

**More Stunts of His Red Breasts Reported by George Stockbridge.**

Bob, the pet robin, who for the past five summers has lived in the garden at the Canadian Pacific Railway station, with his mate, is a firm believer in providing for his needs in future. The robins who are great pals of George Stockbridge, the gardener, do things which sound almost unbelievable. Last week they returned from their winter home and it was only a few minutes after they reached the city that Bob let Mr. Stockbridge know that he was back again.

On Saturday, while Mr. Stockbridge was working on the lawn, he was alarmed by Bob making a rather peculiar noise. He walked over to where the redbreast was standing on the lawn and, to his surprise, he found that the robin was in the act of piling up a large number of dead worms for a future meal. The worms had worked their way through the ground and the frost during the night had killed them, and Bob and his partner had very little trouble gathering quite a number. Mr. Stockbridge stated that the birds had collected as many worms as would fill a tea cup.

The sparrows that during the winter months have been fed by Mr. Stockbridge, soon learned last week that Bob and his mate were back again. One of the robins' first act upon their return was to chase the sparrows from the C.P.R. station, and they seem to be afraid to return.

Several citizens during the past few days have expressed surprise at the story which appeared in The Whig about these robins returning for the fifth time. Mr. Stockbridge is absolutely certain that it is the same male robin, and the female has returned for the second time at least.

Last year the happy robins raised two nests, and already this year they have started to prepare for new arrivals. Last year's nest has been destroyed and the two robins have started the construction of the new home from pieces of string furnished by Mr. Stockbridge.

**HARBOR STILL ICEBOUND; STRONG WIND NEEDED**

**Wolfe Islander May Attempt to Cross in a Couple of Days.**

Open water in the slip at the foot of Brock street enabled Capt. McDonald of the steamer Wolfe Islander to shift the position of the boat to the shelter in the inside of the wharf over the week-end. When asked when the boat would make its first trip of the season, the captain stated that he thought it would be about the middle of the week, but that the ice was still very strong, despite appearances. Repairs on the Islander have almost been completed.

Work on the other steamers quartered in the harbor is still being rushed along, as the steamers are later than their regular schedule now, and it is planned to clear as soon as possible. The opinion of marine men is that a strong wind will clear the ice out of the harbor.

**TOUCHED A CIRCULAR SAW.**

**And Damaged Fingers of Frank Lindsay's Hand.**

Inverary, April 17.—While sawing wood Monday afternoon, Frank Lindsay, youngest son of William Lindsay, had the misfortune to get his hand against the circular saw, which nearly amputated one finger and severely mangled another. Dr. Freeman dressed the wounds.

Mrs. Strett addressed the Institute, Tuesday, in the interest of the Horticultural Society. A number of seeds, donated by the Government, were distributed among the various members. Mrs. W. Lappan and her son, Armour, Kingston, are renewing acquaintances here.

PROBS:—Tuesday, fine and milder.

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