

Taxation Problems

ANSWERS TO QUERIES

The following questions and answers are for the information and guidance of those who come under the Sales and Luxury Tax.

"We are manufacturers of Electric Suction Cleaners... Do we have to pay the one per cent Sales Tax? If so, should it be shown as a separate item on our invoices to dealers?"

"Invoices must state separately amount of sales tax, when not included in purchase price. Tax must not be included in manufacturers' costs on which profit is calculated."

"Does the tax one per cent affect smoked hams, bacons, sausages, bran, middling and all kind of cattle feed?"

"Smoked hams and bacon subject to tax, sausages, bran, middlings and mixed feed for cattle exempt."

"Have we to add one per cent on our sales of pickles and vinegar, ketchup, syrup, jam and preserves?"

"Sales Tax one per cent payable on pickles, ketchup, jam, preserves. Syrup exempt."

"Understand Excise tax one per cent will now be charged on all importations, such tax payable to Customs. This being so, should wholesalers charge additional one per cent on our invoice to our customers?"

"Wholesalers, when selling imported goods, must also charge one per cent tax, which must appear as a separate item on the invoice, when not absorbed. Sales made in United States not taxable in Canada."

"Eaton Manufacturing Company has woven goods ready for shipment... correct proceeding to charge in separate items one per cent sales tax?"

"One per cent sales tax applicable invoices must state separately the amount of such tax, when not included in purchase price."

"Understand seven A in Budget Resolution providing for tax of one per cent on sales by manufacturers and wholesalers and on importations, does not apply to sales of advertising or subscription by news papers."

"Newspapers considered manufactured article. Exemption from sales tax of individuals for newspapers under consideration."

"Advise if mixed feeds for hogs and poultry are included in exemption from one per cent turn over tax."

"Mixed feeds for hogs and poultry exempt."

"Advise if new beer tax applies to 'near beer'."

"Near beer exempt from luxury beer tax."

"Are sugars and molasses in the exemptions from this tax?"

"Sugar, preserves and molasses exempt."

"Is gold bullion purchased for manufacturing purposes subject to one per cent sales tax?"

"Gold bullion exempt from sales tax."

FASHIONS FOR CANADIANS

Orchid colored satin or taffeta may be used for the evening frock shown in today's sketch. A tiny vest of silver lace fills in the neck in front and the underskirt, which shows just a trifle where the apron overskirt opens at either side, is also of the lace.



Evening or Dance Frock

Dance and evening frocks of lace are in high favor this summer and many dance dresses are shown made of sheer cottons, such as organdy, swiss, etc. But the silk dress unquestionably gives much longer service and while having the silk dress cleaned is more expensive than having a cotton one freshened up, the silk one does not require such frequent rejuvenation; so this expense is probably about even at the end of a season."

The frock shown in the sketch might help to complete the trousseau of a June bride."

Dainty chiffons in flower or pastel colorings are much approved fabrics for bridesmaids' frocks this summer. Garlands of artificial flowers appear to be the favorite trimming. Frequently the chiffon frock is draped over a silk foundation matching the more vivid coloring of the flowers used in the decorative garlands."

Talk of fall and winter frocks is now of interest to designers and manufacturers, incidentally to the ultimate consumer as well, and it is interesting to note that in the first fall line that will be brought out, consisting of serges and tricotes as usual and with navy as usual leading, a great many of the low waist line effects are in evidence. This is arrived at in innumerable ways, but that it will predominate as a style feature seems certain."

Association, held at Summerside, the following resolution was unanimously adopted."

Whereas God in His infinite mercy has taken away the soul of one of the oldest and faithful members of our association, and a staunch advocate of the Prince County Hospital; We the members of the said association hereby express our deep sympathy towards the wife and family of the late Dr. William Dougherty."

ALEXANDER MacNEILL, M. D., President. EDWIN T. TANTON, M. D., Secretary Treasurer.

KOLCHAK'S WHITE ARMY

The same day that I discovered the cathedral I found also the train from Ishim, and from that time, my life was divided into two chapters, gray and white, says an article by Olive Gilbreath in Asia. Night opened the gray chapter. As soon as the light began to lessen every evening, with a stalwart American guard, I used to pick my way across the tracks, peering down the interminable dark aisles of trains, until we came to one with a box-car showing two tiny lighted windows at the top. When the door at the top of the ladder had opened to my knocking, the guard retired and I found myself in the gray world—a big car, illuminated with smoky kerosene lamps hung against the sides of the car, banded lengthwise by narrow board tables and crude benches and heated by a rusty stove on which boiled water for the endless glasses of tea drunk there under the dim lights. But it was not the drabness of the car that pierced one's heart. It was the gray wrecks of humanity who slumped in out of the bitter nights and slipped down, ill and exhausted, on the crude benches; such pitiable figures, boys with their eyes not out of their eyes when despair had entered, gaunt, threadbare in clothes, arms hanging useless and legs twisted—the backwash of war, broken fragments of Kolchak's army. Cold and wretched as were the soldiers who found their way into the car, heroically kept by the "single little sisters" from Ishim, one sensed always beyond them a bitter background of suffering there in the mountains, the front, where wounds were stuffed with newspapers and where to fall in the snow was, within a few hours, to be frozen stark. A heavy fight for youth, alone and against dreadful odds; the fight for the world, abandoned by the world.

LETTERS OF SYMPATHY

The following letters of sympathy have been received by Mrs. (Dr.) Dougherty of Cape Traverse, Cape Traverse, May 3rd, 1920.

Dear Mrs. Dougherty: "I have been requested by the members of the Cape Traverse W. M. S., to convey to you a message of loving sympathy in the deep sorrow that has come into your life—how deep none can ever know except those who have experienced such a loss."

We realize that words seem empty and cold, but rest assured that our sympathy and prayers are poured out in behalf of you and your family."

But we know that he who has so often stood beside the bed of pain to alleviate the sufferings of others has passed to the fairer world beyond, where there is no more pain or suffering, and that you can look forward to a happy reunion in that upper and better world."

We rejoice to know that you have this consolation, and we commend you and your dear ones to the care of the all loving Father who has promised to be "a present help in every time of need." Oh, what it means to have SUCH A FRIEND in hours of loneliness and sorrow!

When we think what must be the utter misery of those whose lives are full of sorrow and yet, who know nothing of our loving Saviour and the happy Home above, we are glad that you have taken a share in the responsibility and privilege of helping to send them the loving message.

Assuring you of our deepest sympathy for you in your loneliness. Your loving friend, MARGARET J. LORD, On behalf of your fellow workers in the W. M. S.

Summerside, P.E.I., May 11, 1920.

Mrs. Dr. Dougherty, Cape Traverse. Dear Mrs. Dougherty:—At a meeting of the Prince County Medical

sects in Europe, of which 3,500 kinds are rather noxious to mankind or actively destructive.

The papers are always full of instructions to "swat the fly", but while the house fly and blue bottle certainly go spread typhoid and similar diseases, there are other insects who bleed our pockets to the tune of millions of pounds yearly, according to an exchange.

The common codlin moth costs English apple growers at least 100,000 pounds a year, and the damage done by the green fly is greater.

The flea beetle destroys whole fields of turnips, rape and cabbage every summer, while as for the wire-worm, this pest alone eats up every year the roots of enough wheat and other food plants to feed half a million people. There are only two plants the roots of which the wire-worm will not attack. These are wood and mustard.

There is only one way of clearing land of wire-worm, that is by using bisulphide of carbon; but the poison is too expensive for ordinary field use.

Wood borers are everywhere. The worst is the solid wood borer, which tunnels into the solid wood of pear, apple, walnut other trees. There is only one remedy—namely to cut

down the infested tree and burn it. The pine beetle is only one-fifth of an inch in length, yet is responsible for the destruction of acres upon acres of valuable forests.

Sometimes we get an invasion of horrors like the Colorado beetle or the Hessian fly. The Colorado beetle destroyed half the American potato crop in 1859, and so dreaded is it that, by an order-in-council, it is a serious offence for anyone, even a scientist, to keep one alive in the United States.

As for the Hessian fly, it would be impossible to calculate the millions of bushels of wheat and rye ten round about which it has destroyed. Insects are man's worst enemies. Some scientists believe that in the end they may destroy mankind.

AMONG THE BOXERS. (Special to The Guardian.) DIGBY, N. S., May 25.—In the Victoria rink here last night Jimmy Galvan of Halifax won a decision over Earl Penny of St. John. Young Hallett of Halifax knocked out Kid Johnston in the sixth round of a

MAN'S WORST ENEMIES. Insects Cause More Trouble Than Wars Do. According to P. L. Simmond, a great authority on the subject there are 35,000 different sorts of in-

Wedding Gifts THE very reasons which make silverware the most desirable of all gifts to a bride—beauty coupled with utility—are the very reasons why you should be intent on securing silverware marked "HOLMES & EDWARDS."

HOLMES & EDWARDS Berry Shell, \$3.25 Cold Meat Fork, \$2.00 Sugar Shell and Butter Knife, \$2.50 DE SANCY JAMESTOWN Protected where the wear comes

sects in Europe, of which 3,500 kinds are rather noxious to mankind or actively destructive. The papers are always full of instructions to "swat the fly", but while the house fly and blue bottle certainly go spread typhoid and similar diseases, there are other insects who bleed our pockets to the tune of millions of pounds yearly, according to an exchange. The common codlin moth costs English apple growers at least 100,000 pounds a year, and the damage done by the green fly is greater. The flea beetle destroys whole fields of turnips, rape and cabbage every summer, while as for the wire-worm, this pest alone eats up every year the roots of enough wheat and other food plants to feed half a million people. There are only two plants the roots of which the wire-worm will not attack. These are wood and mustard. There is only one way of clearing land of wire-worm, that is by using bisulphide of carbon; but the poison is too expensive for ordinary field use. Wood borers are everywhere. The worst is the solid wood borer, which tunnels into the solid wood of pear, apple, walnut other trees. There is only one remedy—namely to cut down the infested tree and burn it. The pine beetle is only one-fifth of an inch in length, yet is responsible for the destruction of acres upon acres of valuable forests. Sometimes we get an invasion of horrors like the Colorado beetle or the Hessian fly. The Colorado beetle destroyed half the American potato crop in 1859, and so dreaded is it that, by an order-in-council, it is a serious offence for anyone, even a scientist, to keep one alive in the United States. As for the Hessian fly, it would be impossible to calculate the millions of bushels of wheat and rye ten round about which it has destroyed. Insects are man's worst enemies. Some scientists believe that in the end they may destroy mankind.

How to Make Coffee SEAL BRAND COFFEE CHASE & SANBORN, MONTREAL. Liquid Granite is all that the name implies—a stone-hard varnish for floors, stairways and similar surfaces, that will out-wear the ordinary varnish and retain a perfect finish under the hardest wear. Made by Berry Brothers, of course.

PROFESSIONAL CARDS Dr. C. C. Archibald Graduate of N. Y. Post Graduate Medical School and Hospital. Dr. J. C. Houston Eye, Ear, Nose and Throat. C. S. Blanchard B. Arch. ARCHITECT BANK OF NOVA SCOTIA CHAMBERS 7285-2-26 MONTGOMERY S. S. HESSIAN Barrister, Solicitor, Notary Public, etc. MONEY TO LOAN. P. E. Island McLean & McKinnon, Barristers, Attorneys-at-Law Office, Royal Bank Building, Charlottetown. P. E. Island McLeod & Bentley W. E. Bentley, K.C. Barrister and Attorney-at-Law MONEY TO LOAN Bank of N. S. Chambers Morson & Duffy Barristers and Attorneys Solicitors for Royal Bank of Canada MONEY TO LOAN MARK R. McGUIGAN, B. A. Barrister, Solicitor, Notary Public. Money to Loan Cameron Block, Charlottetown, P. E. I.

DICKY DIPPYS DIARY THURSDAY: I GOT A TELEGRAM LAST WEEK SAYING MY UNCLE DIED. TODAY I RECEIVED A LARGE ENVELOPE WITH HIS LAWYER'S NAME ON IT. "IT MUST BE A COPY OF HIS WILL!" SAID I. BEFORE OPENING IT, I CALLED BLONDY IN SO WE COULD HEAR THE GOOD NEWS TOGETHER. THEN I OPENED IT AND READ: "YOUR UNCLE ORVILLE DIPPY DIED LAST WEEK, AND IN LOOKING OVER HIS PAPERS WE FIND THAT YOU OWE HIS ESTATE \$100 WHICH YOU BORROWED FROM HIM 4 YEARS AGO WITH INTEREST AT 10%. PLEASE SETTLE AT ONCE."

Medical authorities state that nearly nine-tenths of the cases of stomach trouble, indigestion, sourness, burning, gas, bloating, nausea, etc. are due to an excess of hydrochloric acid in the stomach and not as some believe to a lack of digestive juices. The delicate stomach lining is irritated, digestion is delayed and food sours, causing the disagreeable symptoms which every stomach sufferer knows so well. Artificial digestants are not needed in such cases and may do real harm. Try laying aside all digestive acids and instead get from any druggist a few ounces of Bisulphated Magnesia and take a teaspoonful in a quart of water right after eating. This sweetens the stomach, prevents the formation of excess acid and is no source of gas or pain. Bisulphated Magnesia (in powder or tablet form—never liquid) is harmless to the stomach, inexpensive to take and is the most efficient form of magnesia for stomach purposes. It is used by thousands of people who enjoy their meals with no more fear of indigestion.