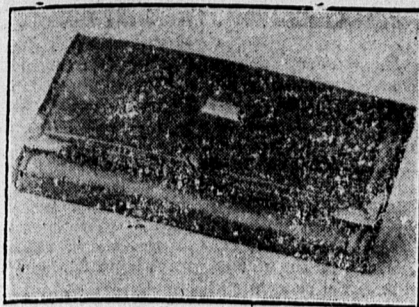


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Charlottetown, P. E. I.

**YOU'LL WANT THESE:**

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The Rogers Hardware Co. Limited

**Made Scathing**

Continued from page 1

former King government, for the deficit and criticized that administration for not forecasting last year the revenue and expenditures of the present year. Rt. Hon. Mackenzie King, Liberal leader, once jumped to his feet in interruption and several times the Opposition benches thundered defiant echoes to the enthusiastic applause of the Government side.

One such occasion was when the Premier, rising to the height of his redoubtable oratorical powers, blazed forth on the question of Canadian National Railway finances. In sentences pregnant with import, he declared that he would be derelict in his duty if, even at the risk of political opponents' criticism, he failed to point out the menace of the mounting hundreds of millions of debt owed by the National railroad to the people of Canada.

Blames Liberals on C. N. R. "Who is to blame? Who?" he thundered, as he swung into a smashing denunciation of the late Liberal Government for having, as he charged, authorized, without exception, every demand for new capital expenditures that the railway management made. Mr. King's protest was scarcely audible in the applause of the Government benches, quickly followed by angry cries from the Liberals.

It was a scene to remember, this wretched presentation. There stood the Premier, head bent forward in characteristic aggression. Opposite him

sat Mr. King, slumped back in his chair fumbling his glasses. Behind the Liberal leader was Honorable J. R. Ralston, Opposition financial critic, taking notes for the lead he must give the Liberal attack at the opening of the budget debate on Thursday. Back-benchers leaned forward or sprawled back into their chairs. The crowded galleries, containing several foreign ministers and all manner of officials, alone were ever silent except for the scurrying of telegraph boys in the press gallery.

The Prime Minister attacked his heavy task systematically. He divided the speech into five parts. First, he spent more than an hour in his detailed review of the financial operations of the fiscal year which ended March 31. Then he presented the balance sheet as of that date. Next, he went over the trade and commerce of the Dominion during the past year, then he gave his estimate of the present fiscal year's revenue and expenditures and finally, he announced the tariff revision and new methods of revenue, tabling the resolution necessary to each change.

**CUTS INDIVIDUAL TAX**

As the covering motion indicates, the income tax reduction provides that exemption to married men or householders henceforth shall be \$3,500 instead of \$3,000, and that only one per cent. shall be paid on the first \$1,000 taxed. Thus a \$3,500 a year man pays nothing instead of the former \$10; a \$4,000 a year man pays \$5 instead of \$20, and a \$5,000 a year man, \$33 instead of 40. As the

exemptions for children stand, a man earning \$5,000 and having a family of three is tax free.

Under the new schedule, the rate of taxation which formerly reached 50 per cent. on incomes of \$500,000, stops at 24 per cent. On all incomes in excess of \$24,000 the tax is stationary at 24 per cent.

**IMPOSTS ON LUXURIES.**

The wealthy man is attacked, however, by increased imposts on such luxuries as yachts and the higher priced motor cars. A tax of five per cent. is levied on all pleasure yachts, imported or Canadian-made, while imported motor cars, valued at 2,100 or more, are increased to 40 per cent. on the general tariff, which is applicable to all United States imports, and 33 per cent. on the intermediate, in place of the 27 1-2 per cent. and 20 per cent. respectively, which formerly were imposed.

Important changes are made in the taxes on corporations. The corporation income tax is raised from eight to ten per cent., and family or personal corporations, which formerly escaped more lightly than public enterprises, are no longer treated differently. They pay the same as the others. The cry against double taxation, raised when the Government tax corporation income and also that of individual income received from the same corporations, is met by a provision that where anyone receives half his income from a Canadian concern or concerns, such half shall be exempt up to \$10,000, from income tax. This is intended to encourage investments in Canadian enterprises.

**INSURANCE PREMIUMS TAX**

Insurance companies, other than life and marine firms or fraternal societies, must pay a tax of one per cent. on their net premiums, under another resolution. This motion also strikes out in the direction of a tariff in favor of Canadian-licensed insurance companies by obliging those who insure their property in companies not licensed in Canada to pay a tax of 15 per cent. on their premiums. It is estimated that Canadians and Canadian companies, chiefly the latter, hold \$800,000,000 worth of insurance in British and foreign companies not licensed to do business here.

Foreign stockholders in Canadian companies must pay a tax of two per cent. on their dividends. This tax is collectable at the source, that is, the company of trustees must, at the risk of heavy penalties, deduct the amount of tax from the dividend cheque before sending it abroad.

**NEWSPAPERS AND PERIODICALS**

Newspapers and periodicals both come within the ambit of the Premier's revenue raising proposals. Magazines suffer the heaviest. A duty of 15 cents per pound is levied on such magazines as litter every newsstand. One well-known U. S. weekly magazine, chiefly devoted to fiction, will cost its Canadian readers 25 cents instead of ten cents, under this duty, it is stated. Religious, educational and literary magazines can be exempted from this duty by order-in-Council and it is understood to be the Government's intention to exempt most of the so-called "class" magazines of the forty and fifty cent price level.

Canadian daily newspapers and others published more frequently than once a week must henceforth pay one and one-half cents per pound postage instead of the present one cent, where they are transmitted more than 40 miles from the place of publication. This applies to all papers and periodicals, except those devoted to religion, the sciences and agriculture, which have a circulation of more than 10,000 copies.

**ANTHRACITE DUTY UP**

A duty devised both to raise revenue and to help Canadian mines is that imposed on coal. United States anthracite coal, of the type used so widely in Ontario for domestic purposes, will be subject to a duty of 40 cents a ton. Coke will pay \$1 a ton. Charcoal will pay 7.50 a ton, while a duty of 75 cents a ton under the general and intermediate tariffs and 35 cents under the British preference tariff is levied on bituminous coal such as Nova Scotia and the Western mines produce.

Increased duties on coal and corn, a change in the drawback in sugar, an effort to keep trade in oranges within the Empire, increases in the duties on several agricultural products, a further revision of the iron and steel schedules, of the leather

schedule and added protection for motor car parts manufacturers are included in the budget. Except in the leather products and on flax and hemp products, there are very few changes in the British preference.

**FARM NOTES**

**GRADES FOR SLICING CUCUMBERS RECOMMENDED BY THE FRUIT BRANCH, DEPARTMENT OF AGRICULTURE**

Fancy No. 1 shall consist of cucumbers which are fresh, firm, well shaped, well developed and have a green colour over two-thirds or more of the surface and are free from damage caused by freezing, mosaic or other disease, insects or mechanical or other means, and shall not be less than medium size for the variety.

In this grade, "medium size" shall mean from 6 to 10 inches in length. No. 1 shall consist of cucumbers

which may be slightly mis-shapen but are fresh, firm, well developed and free from damage caused by freezing, mosaic or other disease, insects or mechanical or other means.

In addition to the grade requirements, any lot in this grade may be classified as Small, Medium or Large if 90% by count of the cucumbers conform to the following length requirements for such sizes: Small—under 6 inches, medium—6 to 10 inches inclusive, and large—over 10 inches.

In order to allow for variations incident to proper grading and handling, in each of the above two grades, not more than 10% by count of any lot may be below the requirements of this grade.

No. 2 shall consist of cucumbers which do not meet the requirements of the foregoing grades.

**Marking Requirements for Sizes**

The minimum length or the numerical count of the cucumbers in any

package shall be plainly labelled, stencilled or otherwise marked on the package. It shall be stated in terms of whole or half inches at 3 inches, 3 1/2 and so on in accordance with the facts.

In order to allow for variations incident to proper grading and handling, not more than 10% by count of the cucumbers in any package may

be below the minimum length specified.

Fresh means, not wilted.

Well shaped means, normal, typical shape for variety.

Well developed means, sufficiently matured for slicing purposes but not full grown, ripe or showing yellow.

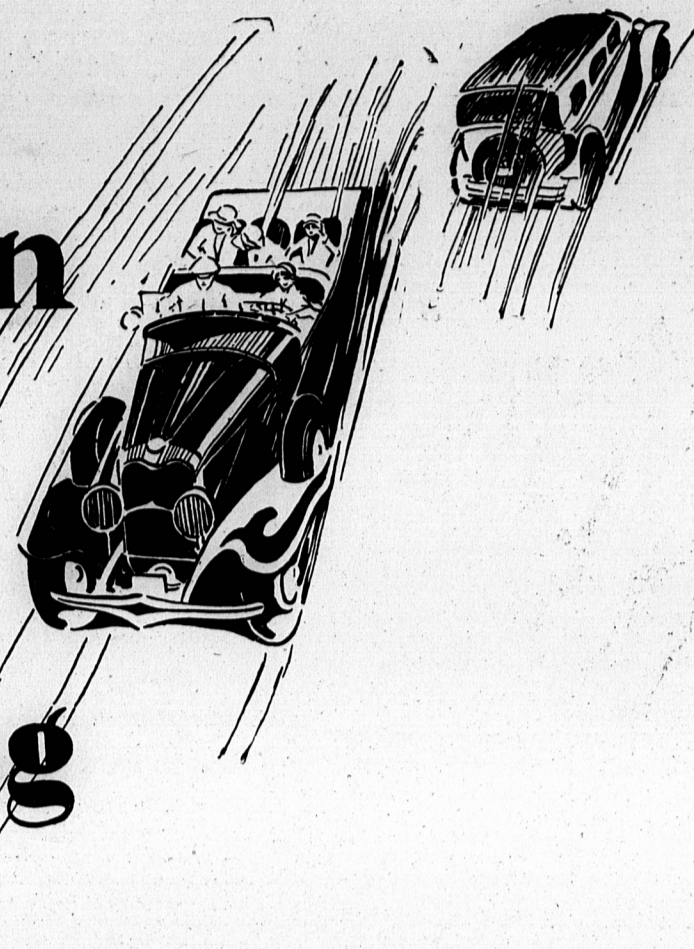
Free from damage means, that the cucumbers are not injured to the ex-

tent readily apparent upon examination.

Slightly mis-shapen means, curved in form or more than normally tapered in one end or both ends.

Cucumber which are decidedly constricted, bottled necked double in form or sharply pointed in one end or both ends, shall be excluded from No. 1.

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We can't all own ten thousand dollar cars. But we all get twice the driving fun out of what we do own.

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At the lowest price any gas sells, the new Primrose brings you better than you care to believe until you try it once.

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Choose Oil as good as the Gas—VELCO—100% from a paraffin base.

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**BLACK TWIST CHEWING  
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Reduce wind puffs keep horse working use

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When horse goes lame from bog spavins, wind puffs, swollen tendons, strains, sprains or bone troubles, apply good old Absorbine at once. Powerful, effective, this antiseptic liniment puts horse back into shape while he works. Heals open sores. Does not blister or remove hair. Any drugist, or send postpaid, \$2.50 bottle. Horse Booklet sent free. W. F. Young, Inc., Lyman Bldg., Montreal.

**Solvay Flake Calcium Chloride 77% to 80%**

The highest grade Calcium Chloride obtainable for all dust laying purposes, for use on highways, private driveways, industrial plant yards, tennis courts, etc.

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