

**Offices In Homes  
Rejected Under  
Income Tax Act**

OTTAWA (CP)—The Supreme Court of Canada has ruled that offices located in homes are not permanent business establishments within the meaning of the Income Tax Act.

The case before the court involved two agents for the Sunbeam Corporation of Canada who operated from offices in their homes in the Montreal area in 1952, 1953 and 1954.

The corporation in these three taxation years deducted \$28,139 from its federal income tax, claiming the deduction as an offset for Quebec income tax under the federal-provincial tax arrangements.

However, the revenue department denied the claim on grounds that the offices of the agents did not constitute permanent business establishments under the Income Tax Act.

The tax appeal board ruled later that the offices were in fact permanent business establishments and that the corporation was entitled to the deduction. This decision was reversed by the Exchequer Court of Canada and its decision was upheld today by the Supreme Court.

**Appeal Planned  
In Rape Cases**

QUEBEC (CP)—The lawyer for four men convicted of rape in court of Queen's bench recently, said he has launched an appeal against sentences imposed on the four men.

Camille Michaud, 20, a soldier born in Edmundston, N.B., and Laurier Deschenes, a 20-year-old laborer, were sentenced to 22 years in penitentiary and six strokes of the lash each.

Emilien Maltais, 20, a soldier from Chicoutimi, Que., and Guy Deschenes, 26, a salesman, were sent to penitentiary for 20 years and each was to receive six strokes of the lash.

The four were convicted of the abduction and rape last April of a 24-year-old woman.

**Portugal, NATO  
Blasted At UN  
Over Angola**

By JOSEPH MACSWEN  
UNITED NATIONS (CP) — Thirty-one countries Sunday sought support for a proposal that the United Nations General Assembly ask all member countries to prevent the "sale and supply" of arms to Portugal.

Jamaica and 30 Afro-Asian co-sponsors said in a resolution following a week-long debate on the situation in Portugal's Angola colony that Lisbon is representing the nationalist movement in its African territories with military and other equipment supplied by "some of its allies."

The measure "condemns" Portugal's attitude and says that if Lisbon refuses to negotiate independence for Angola and Mozambique the Security Council should apply sanctions.

During the debate, Afro-Asian spokesmen concentrated their fiercest fire on NATO as well as Portugal although the United States and Britain denied that their military aid to Lisbon was being used against Africans.

Soviet-bloc delegates charged finally that Portugal is using military supplies from its NATO allies to battle rebel fighters in its big Angolan possession which has a population of some 4,000,000.

Afro-Asian delegates tempered their approach somewhat by saying that Portugal would not be able to maintain its grip on its African colonies—pictured as seething with unrest—without the aid extended by the United States, Britain and other North Atlantic Alliance countries.

**Woman Spy  
Sentenced**

LONDON (Reuters)—Barbara Fell, a 54-year-old senior civil servant, has been sentenced to two years in jail for passing confidential foreign office documents to her Yugoslav lover.

Miss Fell, an employee of the Central Office of Information, was sentenced after pleading guilty to eight charges under the Official Secrets Act.

When she confessed, Miss Fell said: "I see now that my behavior... was lunatic. I deeply regret it."

**Smallwood Cool  
To Atlantic Bd.**

ST. JOHN'S, Nfld. (CP) — Premier J. R. Smallwood of Newfoundland has shown no enthusiasm for a proposed Atlantic Provinces Development Board.

Mr. Smallwood said in an interview: "When the board is given power and money I'll be interested in it. But not before."

The five-man board was outlined in legislation introduced in the Commons this week. Its function will be to advise the government on economic policy and projects for the region.

**SOVIET OFFICER FLEES**  
KARS, Turkey (AP)—A Soviet officer fled across the border near here in a hail of Soviet bullets. The officer was identified as Alexis Popovich, about 30, a first lieutenant in the Soviet army stationed in the Georgian area, across the border.

**WONDERFUL GIFTS  
CHRISTMAS GIFTS**

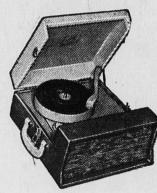


always a popular gift  
**men's dress hose**  
knitted by Canada's leading hosiery mills from vicella, kryol wool, kroylon, nylon and orlon... shirt-proof and moth-proof... guaranteed to keep their fit... colors of olive, blue, gold, brown, rust and red... in sizes 10 1/2 to 12.  
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these are but a few of holman's wonderful Christmas gifts "personally picked by santa" . . .  
to offer you these popular gifts, our merchandising board searched the markets for the best values at the price available in Canada . . . and only after they passed this high standard did they qualify as gifts "personally picked by santa".  
wonderful gifts . . . for everyone on your list!



a boys' gift by "style-guild"  
**boys' sport shirts**  
beautifully tailored from sanforized red river flannels, with permanent stays in collar for extra neatness . . . these wash and wear cotton knits have a three-button front and are guaranteed not to shrink . . . check and stripe designs in olive, blue, brown and gold, sizes 6 to 16.  
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**portable record player**  
four speed manual control in a lightweight model with golden throat tone, front grill speaker, and convenient carrying handle. Available in attractive two-tone browns, red, turquoise, grey or green . . . a perfect gift for the teenager . . . for the record collector . . . or for the recreation room . . . no down payment and only \$50 monthly.  
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a welcome Christmas gift  
**men's dress shirts**  
by arrow and tooke

these gifts are a "must" on every man's "most wanted" list . . . arrow's fine broadcloth shirts, with popular "arden" collar and clip-proof buttons that won't come off . . . and tooke's wash and wear cotton shirts (safe in bleach) and with the snappy short point collar . . . both shirts available in convertible cuff or double cuff, in sleeve lengths of 32-34, neck sizes 14-17.  
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a welcome gift for men  
**sport shirts**  
by arrow - tooke - bluestone  
the latest fashions in sport shirts, in regular or full tapered body for slim, natural fit . . . regular button down collar and pull over style . . . tailored beautifully from mercerized cotton broadcloth with sanforized permanent stays in collar for extra neat appearance . . . plaids and fancy designs in red, olive, blue and gold, sizes s-m-l and xl.  
personally picked by santa  
**4.95**



a popular gift for men  
**shirts**  
tailored from a heavy cotton flannel, fine combed cotton and rayon, also nylon and beautifully blended tones of brown, charcoal, olive, gold and red in attractive plaid and check patterns . . . 1 and 2 breast pockets . . . sizes s-m-l and xl.  
personally picked by santa  
**2.98**



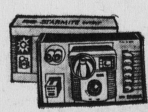
a gift for the young skater  
**boys' skate outfit**  
designed with big league styling to give full protection for rugged hockey games . . . their top grain leather, sturdy bow toe and tough leather tendon guards are added protection . . . boots are firmly attached to plated tibia skates with hardened steel blades . . . sizes are 1 to 5.  
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a gift of skating comfort  
**ladies' skates**  
enjoy comfort while you skate with this figure-skating outfit . . . gleaming white top grain leather, and hi-cut style uppers . . . fully leather lined and their moisture-proof soles are firmly attached to plated sheffield steel figure-skating blades . . . full sizes 4 to 9, with half sizes also available.  
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a practical gift for boys  
**boys' dress hose**  
these hose, in sizes 7 1/2 to 10, are attractively knit in fancy patterns from 100% crimped dupon spun nylon for extra comfort, warmth and long wear . . . plain and fancy designs in olive, grey, blue and brown . . . an ideal gift for any boy or your list.  
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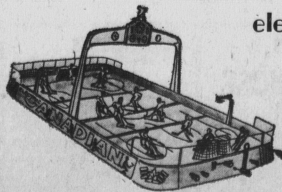


popular gift for camera fan  
**starmite camera**  
Just aim and shoot this compact camera, specially designed for beginners . . . takes lovely indoor or outdoor snaps . . . double exposure prevention feature . . . built-in flash unit and fixed focus lens . . . takes 12 pictures, black and white or color . . . complete set includes 6 bulbs, 2 batteries, 1 roll of "127" black and white film.  
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a welcome gift for men  
**new philishave electric razor**

the razor that shaves "finger-tip" close . . . no nuzzing, no pinching, no burning . . . no pulling of whiskers . . . unique rotary action cuts your whiskers closely and cleanly, guaranteeing you a smooth, comfortable shave day after day . . . no more popular gift on the market for any man on your gift list.  
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a wonderful boys' gift  
**electric hockey games**  
the most realistic hockey game available . . . new automatic goal ledges switch on red goal light when goal scored . . . magnetic puck for superb slick-handling . . . magnetic face-off . . . puck return control . . . beautiful new, lifetime goalies scoreboard to add extra excitement to the game . . . size of game a large, easy-to-handle 20 inches by 36 inches . . . popular with dad and the lad.  
personally picked by santa  
**9.95**



a gift for boys of all ages  
**hockey sweaters**  
each one an exact duplicate of sweaters worn in the national hockey league . . . with replicas of "big league" crests available in all n. h. l. colors in fine quality, warm woolen yarns in sizes s-m-l . . . stockings and toques are also available.  
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- speed flex . . . . . 29.95
- remington lectrone II . . . . . 34.95
- sunbeam shavemaster . . . . . 33.95
- schick superspeed . . . . . 32.95
- other razors from . . . . . 13.95

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