

SUGGESTIONS For Xmas Gifts

SILK or SERGE DRESS.
CREPE DE CHENE or GEORGETTE BLOUSE
WASH SILK or VOILE BLOUSE.
BATH ROBE, GLOVES, UMBRELLA, KIMONA,
MUFFLER, BABY'S BONNETT, SWEATER,
HANDKERCHIEF, BIBS, FEEDERS, VEIL,
UNDERSKIRTS, HOSIERY, KIMONA or SILK PUFF,
COAT or SUIT, RIBBONS, FUR NECKPIECES,
RAINCOAT, CAMISOLE, MUFFS
COMFORTER, SILK UNDERWEAR, PURSES,
BLANKETS, BATH TOWEL, HANDBAGS,
HOUSE DRESS, FANCY LINEN, UMBRELLA, APRON.
DRESS or BLOUSE LENGTH of Silk, Crepe de Chene or
Georgette.
SERGE or CLOTH DRESS LENGTH, COAT LENGTH.
FANCY PIN BOOKS, HANDKERCHIEF BAGS and TAL-
CUM HOLDERS.

Wm. R. Fraser & Co.

480 QUEEN STREET

P. O. Box 817

'Phone 423

XMAS SUGGESTIONS

FOR A LADY—Toilet Case, Manicure Case or Fold, Scissors Case, Ivory Toilet Pieces, Separate, Perfume, Toilet Water or a Fancy Box of Chocolates.
FOR A GENTLEMAN—A Gillette, Auto Strop or Durham Duplex Safety Razor, Thermos Bottle or Kit, Box of Cigars or Pipe, Military Brushes. The Prices are right.

ARTHUR J. RYAN, - Central Pharmacy
 THE PENSLAR STORE, Corner Queen and Carleton Sts.
 'Phone 426 Mail Orders Promptly Filled

A Few Useful Gifts

KIMONAS in eider down, crepe, silk, etc., \$4. to \$15, at Special Prices for Christmas Shoppers.

We have an immense display of **DAINTY HANDKERCHIEFS** from 10c. to \$1.35 each. Handkerchiefs in fancy boxes 25c. to \$1.75 a box. Linen Handkerchiefs 25c. up. Children's Handkerchiefs in fancy boxes. Men's Handkerchiefs 15c. to 75c. each, or in boxes.

LADIES' PURSES in all the Novelty Styles, 75c. to \$6 each.

SILK CAMISOLES, BOUDOIR CAPS, Aprons, Necklaces, Gloves, Umbrellas, Fancy Hair Ornaments, etc.,

Lots of inexpensive Gifts at the **POPULAR GIFT STORE.**

R. L. BLACK **YORK STREET**
 AGENT for STANDARD PATTERNS

Make Your Christmas Dollars Count

Spend them here where they buy the most. The things we list here below will make fine gifts. They are wonderful values.

PRETTY COATS, SUITS, DRESSES, BLOUSES, SKIRTS, SILK UNDERWEAR, SILK and JERSEY UNDERSKIRTS, BEAUTY BLOOMERS, SILK and WOOL SCARFS, BATH ROBES, SILK and CASHMERE HOSE, GLOVES, NECKWEAR, BEADS, Etc.

The world's unselfish time is upon us. We all know that the greatest happiness comes to us when we make others happy with our gifts.

Give sensible things—something to wear.

Commencing **MONDAY**, this store will be open evenings until Christmas. Closed from 6 to 7 for supper hour.

A. MURRAY & CO.

'Phone 159

MILADY'S STORE

Opposite City Hall

Retailer's License No. 104

KODAKS AND BROWNIES

From \$3.10 Upward.

C. FRED CHESTNUT

THE QUALITY DRUG STORE

572 Queen Street

SO CALLED LUXURY TAXES HAVE BEEN ABOLISHED BY GOVERNMENT

(Continued From Page One.)

Sales Tax Situation.

The sales tax may yet be extended to the retail trade where it would make as much revenue as the luxury taxes. With the dropping prices of goods the finance department found that its revenue from the luxury tax source was decreasing greatly. A large number of articles dropped in price below the exemption level and the public stopped buying so far as it could articles on which there was no exemption, confident that there taxes would not last and that prices would come down still further.

Nothing can be done until the next session of parliament to arrange for new sources of revenue to replace that now abandoned. As shown the government will try to get it by means of extending the tariff and excise, the income tax and the sales tax, especially the latter.

An official statement with respect to this order says in part:

"Many important industries are completely shut down while others have laid off their employees by the hundreds and thousands, due to lack of orders, a condition brought about largely by the idea generally held by the public that this method of taxation was intended to be of a temporary character and much sooner or later be abolished.

Having this idea in mind the public had practically stopped buying with the result that factories in many important lines could not operate and their organizations were seriously dislocated. With the winter upon us these serious and extraordinary conditions were accentuated that it appeared clear to the government that immediate action was necessary in the interests alike of employees, manufacturers and the general public.

"Sir Henry Drayton after an exhaustive study of the problem reached the undoubtedly sound conclusion that the main and exceedingly necessary useful purposes for which these taxes were imposed, namely, that of curtailing extravagance, reducing prices and causing the people to think and reflect upon conditions and prices, had been well attained and that it would be unwise in the public interest to continue the taxes in face of the grave unemployment situation and in view also of the fact that conditions and prices are steadily becoming more normal.

Wants Business Stabilized.

"He feels that the sooner business of all kinds can be stabilized and steadied down to normal the better it will be for everybody, and toward that end he considers it to be his duty to take prompt and extraordinary action, as in this case, to meet extraordinary conditions.

"He also had in mind the situation of merchants who in many cases were unable to stand up under the double burden of falling values of their stocks and luxury taxes. In this connection there is no doubt the operation of the taxes checked purchases by merchants of high priced stocks and to that extent was beneficial to them.

"The order was passed under Section Ninety-two of the Consolidated Revenue and Audit Act, which empowers the governor-in-council to remit any duty or tolls. The Laurier government exercised this power on two occasions, once in 1901, when they remitted the duty on seen wheat for the farmers in the west, and again in 1911 when to meet a serious shortage of coal in the west they remitted the customs duty on all coal imported at all ports west of Saint Ste Marie. The same authority was also exercised by the last government in remitting the duty on cattle and tractors.

"The order providing the remission of these excise taxes means that the taxes will not be collected on sales and importation made on, and after Monday, December 20."

May Boost Business.

R. W. Breadner, commissioner of taxation, anticipates that the dropping of the (luxury) excise taxes in large part will cause a boom to business and as a consequence an increase in receipts from sales, income, business profits and other taxes at least equal to the revenue lost. He points out that the most productive "luxury" taxes, those on liquors, patent medicines, confectionery, etc., have been retained and that on all other items the declining prices had taken so many articles out of the luxury class that the bottom had fallen out of this tax as a revenue producer. "That was what the tax was meant to do," Mr. Breadner said. "If you remember Sir Henry Drayton's budget speech, he said that he was putting this tax on to call the attention of the people to their extravagance. He wanted to put a stop to that in his general interests of the country. Well, the taxes have

effected that. While it is true that people will not buy on a declining market, the imposition of these taxes assisted in their determination not to buy. Prices have dropped at it was intended they should."

"The luxury taxes have served their purposes and now they are removed for good. During the summer a certain amount of money was obtained from these taxes as applied to the automobile business, but from now on there would be no money from that source anyway. This order will prevent several firms I know of from closing down putting their men out of employment. The next month or two are the crucial months and everything possible should be done to encourage the giving of employment."

The sales tax on manufacturers, wholesalers and importers, however, is a fixed star in the taxation firmament. Mr. Breadner was asked if this could be applied to retailers. His reply was that such a turnover tax would be very difficult to administer because there are many thousands of small merchants who do not keep books. This was especially true among the foreign element in the west.

All Inspectors Notified.

All inspectors in the service of the customs and inland revenue departments are being notified the first thing Monday morning that the collection of luxury taxes has been practically abandoned as a method of getting revenue by the dominion government. George W. Taylor, assistant deputy minister of customs and inland revenue, sent out the notifications tonight. Thereupon will cease immediately the collecting of taxes which have been putting into the dominion exchequer an average of \$900,000 a month especially during the last three months under the revenue stamp system. All stamps which merchants have on hand which are unused and uncanceled will be taken back from them by the local offices of the inland revenue department, credit given and in the course of time refunds will be made as soon as these have been checked.

SHUTE & COMPANY

A Store where Christmas Shopping Can be done to Advantage.

Those in search of useful Christmas presents should not fail to visit the old established house of Shute & Co., jewellers. For upward of half a century this concern has been doing business in Fredericton and they are displaying this season the finest stock of goods they have ever shown. The abolition of the luxury tax is certain to create an increased demand for their goods as it practically means a cut of ten per cent on all purchases. They have a magnificent stock of silverware and cut glass for table use and those in search of Christmas gifts which combine beauty and utility, would do well to call at their establishment. A gold or silver wrist watch is always an acceptable gift and Messrs. Shute & Co., anticipating a big drive in this line have laid in the finest stock ever shown in the city. Christmas shoppers should, in the interests of economy, make it a point to call at the store of Shute & Co.

PROVINCIAL CONTRACTS

Lumber for Two bridges, in Northern St. John Valley—Successful Tenders in that Vicinity.

The Provincial Department of Public Works this morning announced contracts had been awarded for two bridges in the Counties of Carleton and Victoria.

The contract for lumber for Riley Brook Bridge, Parish of Lorne, Victoria County, was awarded to Andrew McAskill of Riley Brook at a price in the vicinity of six hundred dollars.

The contract for lumber for the Florenceville Bridge, Carleton County, was awarded to S. W. Smith, of East Florenceville, Carleton County. The price was about twenty six hundred dollars.

For Treatment Here

St. Croix Courier: C. W. Carson, foreman of the Eastport Sentinel and who was taken prisoner by the Germans while serving with the Canadian forces in France, passed through St. Stephen yesterday enroute to Fredericton to enter the military hospital.

Ill at Moncton.

Mr. Roy Humes brother of Mr. Elmer Humes of this city is seriously ill with pneumonia at Moncton. He is a motor-driver in the Moncton Fire Department. He is a former resident of Fredericton and is well known here.

Silk and serge dresses at reduced prices at A. Murray & Co.'s opposite City Hall

FOR SALE—1 car dry hardwood, four feet. T. W. Fulton. 'phone 308-32.

OPERA HOUSE

TODAY ONLY

BESSIE LOVE

:- IN :-

"PEGEEN"

From the popular novel by Eleanore Hoyt Brainerd

Also **CHRISTIE COMEDY**

Matinee at 3.15

Evening 7.15, 8.45

Tuesday Only

Vaudeville and Serial

JUNE MILLS and CO.

Headline attraction in the riotous sketch, "A Ton of Pep," imported direct from the leading music halls of England with mingled songs smiles and steps.

La Petite Gennie and Co.

Two dainty Lilliputian Misses—jolly dancers appearing in a miniature "Revue"—the biggest little entertainment touring!

Serial Drama, "TRAILED BY 3"

Al Jerome

The Silent Fool, in a rollicking pantomime performance.

Adroit Bros.

Versatile variety performers in their unique offering "Of an Evening"—just one thing after another.

Chester and Allen
 The Musical Comedy Girls.

Kiddies Dream of a Happy Xmas

Can be realized by purchasing amusing and instructive toys from our large assortment.

Boys and girls are invited to come and see our array of **DOLLS, GAMES** and **TOYS** assembled for their inspection. It will help a lot when writing to Santa Claus.

Grown folks are particularly requested to make a visit here. There isn't a doubt but that they will receive just the valuable help that is wanted to select that useful gift that brings joy and remembrance throughout the entire year.

LAWLOR & CAIN

A. F. BETTS
PLUMBER

315 QUEEN STREET

STEAM and HOT WATER
HEATING

HOT AIR FURNACES

Estimates cheerfully furnished.

Cook's Cotton Root Compound

A safe, reliable remedy for all cases of rheumatism, neuralgia, sciatica, etc. Sold in three degrees of strength—No. 1, \$1.00; No. 2, 50c.; No. 3, 25c. per box. Sold by all druggists, or sent prepaid on receipt of price. Free pamphlet. Address: **THE COOK MEDICINE CO., TORONTO, ONT. (Formerly Windsor)**

WE LEAD

OTHERS FOLLOW. The oldest established auction sales and second-hand store in the city—

THE EXCHANGE, 79 Regent Street

We offer you a large assortment of best grade second hand goods to select from. Parlor, hall, bedroom and kitchen furniture of all kinds; sideboards, dressers, bureaux, iron and brass beds, springs, stoves, ranges, Franklins, couches, dishes, commodes, arm chairs, Morris chairs, separators and many other articles. Every offering a genuine article of merit. No rummage sale goods here.

RALPH SHEPHERD

AUCTIONEER

General and Commission Merchant
 Tel. 531-21 79 Regent Street

WANTED—Teacher to take charge of Household Science Department. Experience important. Duties begin January 3, 1921. Apply to C. A. Sampson, Secretary, Fredericton, N. B.

Xmas Specials

NUTS

SHELLED WALNUTS... 70c. per lb.
 JUMBO SALTED PEANUTS 35c. lb.
 FRESH ROASTED PEANUTS 30c. lb.

BEST MIXED NUTS 29c.
4 lbs. for \$1.00

RAISINS

New Seedless Raisins... 32c. lb.
 New Seeded Raisins... 32c. lb.
 New Valencia Raisins... 29c. lb.
 Cluster Table Raisins... 45c. lb.

DATES and FIGS

Fancy Dates, large pkg... 15c.
 Extra Fine Figs... 40c. per lb.
 Finest New Currants... 28c. per lb.
 New Prunes... 20c. and 25c. per lb.

FRUITS

California Navel Oranges, doz., 70c. and 80c.
 Florida Oranges, thin skinned, sweet and juicy, doz. from 45c. up.
 Florida Grape Fruit, full of juice, 2 for 25c.
 Malaga Grapes, sweet and crispy, 35c. per lb.
 California Lemons, doz., 40c.
 raspberries, 22c. per qt.

CONFECTIONERY

Cream Almonds, only 25c. per lb.
 Choice Mixed Candy, 35c.

Xmas Mixed Candy 39c.
2 lbs. for 75c.

Finest Barley Toys... only 45c.
 Chocolate Drops... only 40c.
 Rival Bon-bon Mixture... 40c.
 A1 Bonbon Mixture... 50c.

YERXA'S