

On section 17:

17. That excepting such provisions as are applicable to income tax returns and assessments of income for the year 1919, and accounting periods ending in 1919 and subsequently, and as are applicable to income tax returns and assessments of income for the year 1918, and accounting periods ending in 1918, and subsequently, all other provisions of the proposed legislation shall, for the purpose of administration, be deemed and construed as having force and effect as from the date on which The Income War Tax Act, 1917, came into force.

Mr. J. H. SINCLAIR: What is the meaning of that?

Sir THOMAS WHITE: That is to legalize rulings that we have made, some of which are embodied in this legislation which we have passed to-night.

Resolution agreed to.

Resolutions reported, read the second time and concurred in.

Sir Thomas White moved for leave to introduce Bills founded on the resolutions. Motion agreed to and Bills read the first time, as follows:

Bill No. 142, to amend The Customs Tariff, 1907.

Bill No. 143, to amend The Business Profits War Tax Act, 1916.

Bill No. 144, to amend The Income War Tax Act, 1917.

RAILWAY ACT AMENDMENT— CONFERENCE WITH SENATE.

On the motion of Sir Robert Borden the House returned to the Order of Motions.

Sir ROBERT BORDEN (Prime Minister) moved:

That Messieurs Bristol, Bureau, Cahill, Calder, Henders, Lemieux, Mowat, Reid (Grenville), Rowell, Sinclair, and Tweedie be appointed managers on behalf of this House of the free conference with the Senate with respect to Bill No. 19, (Letter A of the Senate) and any amendment thereto, and that a message be sent to the Senate to acquaint their Honours therewith.

Motion agreed to.

CANADIAN PATRIOTIC FUND.

On the motion of hon. Mr. Calder Bill No. 134 respecting the Canadian Patriotic Fund was read the second time, and the House went into Committee thereon, Mr. Boivin in the Chair.

Mr. CALDER: I think that a brief explanation of the purposes of this Bill may be given. It has come to the Government [Sir Thomas White.]

from the officers of the Patriotic Fund, and as the member for St. Antoine (Sir Herbert Ames) has been largely connected with that organization and its work I think a brief statement from him as to the purposes of the measure would be acceptable to the Committee. It is proposed to add one other section to the Bill as printed, viz.:

Subsection 3 of section 1 of chapter 2 of the statutes of 1915 is hereby repealed.

I have not had an opportunity of looking into this section and do not know exactly what the effect of it is, but I think the hon. member for St. Antoine will be able to give the necessary explanation.

Mr. McKENZIE: We are anxious, of course, to get away in view of yesterday's prolonged sitting.

Sir HERBERT AMES: Knowing the good-will of the House towards the Patriotic Fund and hon. members' knowledge of all its activities, I do not feel it is necessary to make an extended explanation, further than this: Demobilization has taken place much more rapidly than was expected, and as a result the Canadian Patriotic Fund finds that it will cease its regular labours for the dependents of relatives of men in the service with a considerable surplus on hand. Our executive met in conference a few days ago and unanimously decided that they should ask Parliament to permit them to continue their work for the families of discharged sailors and soldiers while their funds lasted, feeling that was in conformity with the wishes of the subscribers. That is all this Bill does. First of all, it takes away the restriction that has been on us heretofore whereby we were unable to assist the dependents of soldiers after the man was discharged; it secondly provides a method by which, when the fund's moneys are exhausted it could be legally closed up and the association declared to have finished its labours; and thirdly, the repeal of the clauses in the amending Act which limited our operations for six months from the expiry of the war. That is all the Bill contains. I will be very glad to answer questions that any hon. gentlemen may desire to put, but I felt it was necessary for me to make this explanation.

Mr. BELAND: Without any desire to delay the business of the House in the slightest degree, I would like, and I think the committee would be interested to know what is the total amount that was received or collected by the organization, and also