

or as works of reference, not including dictionaries; books for use in intelligence testing; books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or of business concerns; books for the promotion of religion, medicine and surgery, the fine arts, law, science, technical training, and the study of languages, not including dictionaries. These books are sales tax exempt provided they are not to be written or drawn upon and bear no advertising; books not including those to be written or drawn upon, printed in any other than the English language.

4. Other books, not to be written or drawn upon, such as novels, dictionaries and general encyclopedias are dutiable, when produced in and imported from the United States, at 10 per cent ad valorem. These books are exempt from sales tax.

5, 6, and 7. Information not available.

REVISED CUSTOMS ENTRY FORM

Question No. 2,813—**Mr. MacLean (Queens):**

1. What is the difference between the "Canada Customs-Entry for Home Consumption Form B-1 Rev. 11-63" and the revised "Canada Customs-Entry for Home Consumption Form B-1 10/65"?

2. Why was the introduction of the new form necessary?

3. Were stocks of the old forms destroyed and, if so, what was the estimated cost of the destroyed forms?

Hon. E. J. Benson (Minister of National Revenue and President of the Treasury Board): 1. The tariff item column was transferred from the extreme right of the form to an area immediately to the right of the description of goods column.

2. The previous location of the tariff item column interfered with the use, by industry, of electronic entry writing equipment. It also interfered with high speed coding methods employed by the Dominion Bureau of Statistics.

3. Yes, stocks of old forms were destroyed; estimated cost \$2,100.

EXCISE TAXES ON SPIRITS AND BEER

Question No. 2,818—**Mr. Caouette:**

What was the total amount collected in excise taxes on the following products during the years 1965-66, 1964-65, 1963-64 in each province on (a) spirits (b) beer?

Questions

Hon. E. J. Benson (Minister of National Revenue and President of the Treasury Board): Under the Excise Tax Act, R.S.C. 1952 c.100, as amended, no excise tax is imposed on either spirits or beer. No breakdown is maintained by commodities of the amount of consumption or sales tax collected under part VI of the Excise Tax Act.

DISTRIBUTION AND EXPENDITURES OF ARMED FORCES IN CANADA

Question No. 2,829—**Mr. Chaiwood:**

1. What is the number of armed forces personnel stationed in each of the ten provinces and in the territories?

2. What is the total expenditure of the Department of National Defence in each of the ten provinces and in the territories?

Hon. Léo Cadieux (Associate Minister of National Defence): 1. As at December 31, 1966:

Newfoundland, 678; Nova Scotia, 14,546; Prince Edward Island, 1,320; New Brunswick, 6,325; Quebec, 10,624; Ontario, 28,471; Manitoba, 7,757; Saskatchewan, 1,635; Alberta, 7,142; British Columbia, 8,781; Northwest Territories (including Yukon), 627.

2. Information is not now available to provide an accurate answer to this question, and the necessary expert staff is not available to undertake the large amount of work which would be required to gather the necessary information.

PROSECUTIONS FOR OIL SPILLAGE IN HARBOURS

Question No. 2,830—**Mr. McCleave:**

1. How many prosecutions have been initiated by the Department of Transport involving the escape or spillage of oil from ships in Canadian harbours in each of the past five years, and how many were successful?

2. With regard to such prosecutions, what were the totals for the five years in specific harbours, naming the harbours?

Mr. J. A. Byrne (Parliamentary Secretary to Minister of Transport): 1. 1962: seven, 6 successful; 1963: eleven, 10 successful; 1964: eight, all successful; 1965: eleven, all successful; 1966: fifteen, 14 successful.

2. New Westminster, B.C., 10; Montreal, P.Q., 9; Port Arthur, Ont., 7; Vancouver, B.C., 5; St. Catharines, Ont., 4; Nanaimo, B.C., 3; Sorel, P.Q., 3; Saint John, N.B., 3; Tahsis, B.C., 2; Quebec, P.Q., 1; Halifax, N.S., 1; Welland, Ont., 1; Chicoutimi, P.Q., 1; Port Alfred, P.Q., 1; Newcastle, N.B., 1.