

between the cost of a journeyman tailor-made garment and a factory tailor-made garment, and the department has been studying what a proper adjustment would be. So as to give proper protection to those working in tailoring, I move to amend clause 2 by inserting after the words: "in excess of \$45." in the third line on page 9 the following words: "provided that on clothing covered by this item made to the order and measure of each individual customer by a merchant tailor or journeyman tailors in his employ, the tax shall be payable on the amount in excess of \$60."

Mr. CAHILL: Of course, the minister recognizes that in this, as in a great deal more of his legislation he is now adopting class legislation that protects the interest of the wealthier classes, so that a man who can afford to go to a tailor and pay \$59 for a suit is not taxed, whereas the poor man who has to pay, say \$46 for a suit, in a retail store, must pay a tax. This is in conformity with the minister's previous Bill; it is in conformity with the Government's legislation. The minister knows as well as I or any one else that a man who can afford to pay \$59 for a suit of clothes is just as much entitled to be taxed as the man who cannot afford to pay more than \$46. The minister knows that a made-to-order suit costing say \$59 is much better made and probably of better material than a ready-made suit costing \$42 or \$43 in a retail store. But this legislation is in keeping with the minister's legislation all through the Budget proposals; it is class legislation protecting the interest of the wealthy people as against that of the ordinary or poor people of the country.

Sir HENRY DRAYTON: I have not any idea that I will be able to convince my hon. friend, but there is a difference between a man and a machine; at least, I always thought so, and I had an idea that as we have good journeyman tailors, members of first-class unions that to-day are working pretty hard against the machine, some consideration should be given to them. There is no doubt that we should help to control prices in these taxes, but there is also no doubt that the same measure of control cannot well be accorded to an article which costs from fifty to sixty per cent more to make than the cheaper article.

Mr. RINFRET: Has the minister received any representations as to raising the minimum price on "hats, bonnets and hoods, women's and misses', in excess of \$12 [Sir Henry Drayton.]

each?" When the resolutions were first introduced into the House the amount fixed on men's hats was \$5, on caps \$2, and on women's hats, \$12. An amendment was made to the resolution raising the price to \$7 in the case of men's hats and to \$3 instead of \$2 in the case of caps. Representations have been made by merchants that the price of women's and misses' hats should also be raised from \$12 to \$15. I shall not move an amendment at this stage but I would ask the minister to be gallant and make this change.

Amendment agreed to.

Sir HENRY DRAYTON: There was no penalty provided in subsection (7) on page 11. I therefore beg to move to add after the word "paid," on line 39 on page 11 of the Bill, the following words:

And the penalty for neglect or refusal to obtain a license shall be a sum not exceeding one thousand dollars which shall be recoverable upon summary conviction.

Mr. CAHILL: Does that apply to retailers?

Sir HENRY DRAYTON: That section deals with whiskies, medicinal articles, excise taxes, automobile taxes and the like.

Amendment agreed to.

Section as amended agreed to.

Sir HENRY DRAYTON: There was a discussion in the House, I believe, as to whether these taxes could not be collected by stamps in order to save the immense amount of accounting which it was alleged would be necessary. Investigations have been made with a view to ascertaining whether stamps could be used or not and the department have come to the conclusion that in a large number of cases stamps could be used. To provide for this, it is necessary there should be a penal provision in connection with the non-affixing of stamps. I therefore beg to move to amend the Bill by adding as clause 4 the following:

4. (1) Every person who being thereto liable, refuses or neglects to pay the taxes prescribed by sections 19BB and 19BBB of this Act, or if such duty is payable in stamps neglects or refuses to duly affix such stamps and to duly cancel the same, shall be liable on summary conviction to a penalty equal to not less than ten times the amount of such duty but in no case less than fifty dollars.

Mr. CAHILL: That only applies to the vendor, of course?

Sir HENRY DRAYTON: I do not know that it would only apply to the vendor. It