

Right Hon. Mr. MEIGHEN: I congratulate the leader of the Government, and the Government, on the stand they have taken. I certainly support the motion for concurrence. As I appreciate the position, the Government intends to accept the amendments in the Commons; which, of course, is the only consistent thing to be done. It is really pleasant to reflect that when we do get down to realities there is a high sense of honour on both sides of the House.

Some Hon. SENATORS: Hear, hear.

The motion was agreed to.

### THIRD READING

Hon. Mr. DANDURAND moved the third reading of the Bill.

The motion was agreed to, and the Bill was read the third time, and passed.

### EXCISE BILL

#### FIRST READING

A message was received from the House of Commons with Bill 119, an Act to amend the Excise Act, 1934.

The Bill was read the first time.

#### SECOND READING

Hon. RAOUL DANDURAND moved the second reading of the Bill.

He said: Honourable senators, as this Bill has just passed through the House of Commons, I am without any brief explaining it. I hope that my right honourable friend who leads the other side will, upon going through it, accept the assurance that it passed the other Chamber without any criticism. It is my impression that the Bill is consequential upon the budget adopted in the other Chamber, though some of the clauses may not be. I might perhaps state that it seems to cover the internal administration of the Act by the department.

The first amendment is intended to make it clear that all officers engaged in inspection work under the Act or in the administration or enforcement thereof have the status of "officers." The only change is indicated by the words underlined at the end of the paragraph:

and every person employed for the purpose of the administration or enforcement of this Act, including any members of the Royal Canadian Mounted Police.

The next amendment provides that duties overpaid or erroneously paid may be refunded by the Minister if application in writing is made within three years from the date of

payment. It is also intended to preclude applications for refund where the written application is not made within three years of the payment.

Certain spirits are subject to abatement, and the next amendment is intended to provide for wineries a schedule of abatements for shrinkage by evaporation similar to those allowed to distilleries under section 142. This is limited, however, to one year's storage.

Clause 4 of the Bill declares:

All persons employed for the purposes of this Act, including members of the Royal Canadian Mounted Police, shall be known as officers of excise.

Clause 5 makes it an offence to refuse to assist officers in the execution of their duty. This amendment is intended to include in the offence of refusal to assist the officers in enforcing the Act, the failure to stop a vehicle, vessel or other conveyance when required to do so by an officer of excise. This follows the language of an existing provision of the Customs Act.

Clause 6 is a clerical amendment intended to clear up an error in typographical arrangement of paragraphs (a) and (b) and also to define more clearly the punishment referred to in paragraph (b).

Clause 7 has to do with licences and the amount of bond required. It is considered that a bond in the amount of \$1,000 is adequate security against chemical stills being utilized for the illegal manufacture of spirits.

Clause 8 is intended to reduce the licence fee for chemical stills from \$25 to \$2, and, further, to provide exemptions from the licence fee to public hospitals.

The object of clause 9 is to reduce the licence fee required of a manufacturer or importer of a still from \$20 to \$2.

Clause 10 is intended to clarify the reading of the section by supplying words inadvertently omitted in the second proviso of one paragraph.

Clause 11 gives statutory sanction to the validation fee imposed by Order in Council in December, 1933.

There are then some technical clauses, which I think I need not read to the Senate.

Clause 17 is intended to clarify the Minister's power to license and control the traffic in specially denatured alcohol, with a view to preventing its use as a beverage.

Clause 19, the last clause to which I need refer, provides penalties for violating provisions of the Act and regulations.

Right Hon. ARTHUR MEIGHEN: Honourable senators, I am not in a position to say that I have any criticism of the Bill, but I do