

draw the attention of the house to such of its provisions as may be in the nature of amendments to existing acts. Most of the measure is a consolidation, and if there is anything substantial in the way of additions I should be glad if the minister would indicate what there is. The hon. member for North Waterloo the ex-Minister of National Revenue (Mr. Euler) is not in the house to-day. While I do not wish that circumstance in any way to delay the proceedings, and I am sure he would not, if when we are in committee we come to clauses to which exception is likely to be taken I would be glad if the minister would allow them to be held over until the ex-minister is in his seat.

Mr. MATTHEWS: Mr. Speaker, that will be quite agreeable to me. I might say to the right hon. gentleman what I intended to say if I had made an extended explanation, that there are three rather radical changes in the bill. My right hon. friend asked me on the first reading if there were any new sections, and I intimated to him that there were none of any great moment, having in mind that the principal changes have already been made known to the house by the Minister of Finance when his budget proposals were under discussion.

The three principal changes are as follows. First, the gallonage tax on beer imposed by the Special War Revenue Act is being repealed, and the existing duty on malt is being increased.

The second change is that the tax imposed by the Special War Revenue Act on malt syrup suitable for the brewing of beer is being repealed and converted into a duty of excise.

The third change is the setting up of a schedule or tariff of excise duties which will be very convenient for purposes of reference. That appears on the last pages of the bill.

For the convenience of the house the existing act with all the consolidated amendments is printed in extenso on the right hand pages of this bill, and as far as possible the corresponding sections of the amending bill will be found directly opposite to the old sections. I shall be glad, Mr. Speaker, to discuss these changes and others of a minor nature when the relevant clauses are before the committee.

Motion agreed to, bill read the second time, and the house went into committee thereon, Mr. Hanson (York-Sunbury) in the chair.

Sections 1 to 8 inclusive agreed to.

[Mr. Mackenzie King.]

On section 9—Minister may refuse or suspend licence.

Mr. HANBURY: Is there any change in the licensing of breweries or distilleries?

Mr. MATTHEWS: Section 172 deals with that. There is no essential change.

Section agreed to.

Sections 10 to 69 inclusive agreed to.

On section 70—Forfeited goods.

Mr. HANBURY: It has come to my knowledge that many automobiles have been seized in the past and that in many cases when they have been advertised for sale there has not been sufficient publicity so that many people in the area are unaware of the sale, with the result that many automobiles have been sold at ridiculously low values. Some provision could be made by the department to ensure that the general public have greater knowledge of these sales and it would also be in the interest of the public that a valuation should be placed on these automobiles and that they be not sold as I have heard they have been in the past not of necessity to political friends but to friends of seizing officers who probably insert the notice in some little country newspaper and then tell some of their particular friends that if they would be present at the sale they would not be likely to have much competition.

Mr. HACKETT: Does that not come under the Customs Act and not under this one?

Mr. HANBURY: I leave that to my hon. friend. I am just making my representation to the minister. I think that is a condition that should be corrected.

Mr. MATTHEWS: I am advised that in case of a seized automobile two or three weeks' notice is given by advertising in the local or city papers in Toronto or Montreal, and invariably the highest tender is accepted. If my hon. friend knows of any irregularity I would be very glad if he would report it to me.

Mr. HANBURY: I am not suggesting to the minister there has been irregularity, but my understanding of the matter is that these seizing officers sometimes when they come on a very valuable car do not give to the sale the publicity that they otherwise would. Further than that, I think in order to meet that situation it would be advisable to place an upset price on such a car. I realize that