

small manufacturers it has to pay a duty of from 15 to 35 per cent, plus sales and excise tax. As I understand it, these furnaces will come under item 427a as not capable of being manufactured in Canada. One of these companies found that they needed a new type furnace, but because of the ruling of the department they were unable to get one. The Encyclopaedia Britannica gives the following definition for a worker in metal:

The art of extracting metals from their ores, refining them and preparing them for use, includes various processes as smelting, amalgamation, electrolytic refining, rolling and heat treating. It also applies to the structure of metals and alloys, to their constitution and its relation to their physical properties and to the thermal and mechanical treatment of metals.

Much of this work is being done in Buffalo, Rochester, Detroit and other cities along the great lakes, that should be done in Canada. I believe in Canada for the Canadians and our own work for our own workmen. This dental and other mechanical work should be done in Canada. I do not say that this is the fault of the minister because I know he is most sympathetic to the small manufacturers. I think the real fault lies with the customs officials who know very little about this metallurgy refining work and who place a duty of 15 to 35 per cent, plus 8 per cent sales tax, plus 3 per cent excise tax, against an article very necessary to these small Canadian manufacturers. I was over in Buffalo and other border cities a short time ago and I saw a company of this type employing more than one hundred men. They are getting a lot of work from Canada as a result of the unfair and unjust interpretation placed upon these items. These small plants are being forced to nearly close up and men are losing their jobs. They can go to Buffalo in fifteen or twenty minutes and have their work done there. I know the minister is most sympathetic to these matters, and I wish he would look into this particular case with the national revenue heads. These interpretations we allow another body to make are simply driving the small man out of business.

Mr. DUNNING: I should be very glad to bring the hon. member's remarks to the attention of the Minister of National Revenue (Mr. Ilesley). If it is possible to do anything helpful, I am sure—

Mr. SPENCE: That is all the good it will do.

Item agreed to.

Customs tariff—ex 427, ex 446a, et al. Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors complete with sound equipment; complete parts of all the foregoing, not to include electric light bulbs, tubes, or exciter lamps: rate of duty, free.

Mr. DUNNING: A reduction in rate from ten per cent to free. It is a combination of two items.

Mr. BENNETT: Do we get any motion picture projectors from Great Britain?

Mr. DUNNING: A very small amount, four or five hundred dollars' worth.

Mr. LENNARD: Is this change made upon a request from motion picture interests in Canada, or is it a concession to interests in the old country?

Mr. DUNNING: It was asked for from British Columbia—that is one place I remember quite distinctly; of course it was also asked for during the negotiations, by the British. Practically all of the apparatus included in this item is of a class or kind not made in Canada. There is a production here of certain pieces of motion picture apparatus, but it is very small.

Mr. LENNARD: I wondered whether this was a request from Famous Players?

Mr. DUNNING: No.

Mr. BENNETT: My figures show we got \$23,568 worth of such machines from the United States and \$425 of imports from England last year.

Mr. DUNNING: That is right. I quoted just the British figure.

Mr. BENNETT: And \$1,200 worth from Austria. The preference does not seem to be of much service.

Item agreed to.

Customs tariff—427a. All machinery composed wholly or in part of iron or steel, n.o.p., of a class or kind not made in Canada; complete parts of the foregoing: rate of duty, free.

Mr. BENNETT: That was in the budget of 1936.

Mr. DUNNING: It is just binding free entry.

Item agreed to.

Customs tariff—427b. Ball and roller bearings: rate of duty, free.

Mr. DUNNING: A reduction in rate from five per cent to free.

Mr. MacNICOL: Is there any plant in Canada now making ball bearings? There used to be some plants.