

of this house. That could be substantiated by His Honour the Speaker to-morrow. Then another vote was taken, after one or more senators had come in. There is nothing to prevent a senator from casting his vote in such circumstances. And the second vote did not change the result.

Hon. Mr. MORAUD: Is it the opinion of my honourable friend that a senator can vote without having heard the question put?

Hon. Mr. BALLANTYNE: My honourable friend (Hon. Mr. Dupuis) was in another place for many years. Did he ever see such an occurrence as this, where a vote was called for and the doors were closed, and while the vote was being taken two members suddenly appeared and voted?

Hon. Mr. ROBERTSON: If my honourable friend will allow me, I think that has no bearing on the question. There was no formal calling in of the members, as when the bells ring and a certain time is allowed for members to reach the chamber, and the doors are closed after the whips come in. That is entirely different from a vote in committee.

Hon. Mr. BENCH: I would like to think that I am not a poor loser, but I must say that I did understand there were certain pairs. I do not know what the position is. There probably is no rule which binds anyone not to vote after he has agreed to pair with someone else. I should like to have an explanation some time, not necessarily now, of just what the position is in that connection.

The CHAIRMAN: I would remind members of the committee that section 36 of the British North America Act reads as follows:

36. Questions arising in the Senate shall be decided by a majority of voices, and the Speaker shall in all cases have a vote, and when the voices are equal the decision shall be deemed to be in the negative.

The amendment was negatived.

On amendment No. 3—

The CHAIRMAN: This amendment reads:

Pages 27 and 28: Leave out new clause 69E.

Hon. Mr. MORAUD: Mr. Chairman, since amendment No. 2 is defeated, I think we should restore the subsequent clauses, because they were deleted from the bill to give effect to the amendment.

The CHAIRMAN: The reference to the Committee of the Whole is of the amendments that were made to the bill in the report of the Banking and Commerce Committee. Amendment No. 3 I have already read.

Hon. Mr. DUPUIS.

Hon. Mr. MORAUD: That is in the same category. It should be rejected.

The amendment was negatived.

On amendment No. 4—

The CHAIRMAN: This amendment reads:

Pages 37, 38, 39 and 40: Leave out the Fifth Schedule.

The amendment was negatived.

The Chairman reported that the Committee of the Whole had considered the four amendments to the bill proposed by the Standing Committee on Banking and Commerce, and had rejected the same.

#### THIRD READING

Hon. Mr. ROBERTSON moved the third reading of the bill.

Hon. C. C. BALLANTYNE: Honourable senators, I would not want the impression to prevail that, since little has been said on this side of the house the party I represent approves generally of the taxes covered by this bill and the budget generally. The budget has been unpopular, and has been received by the public, more particularly by the taxpayers, in a discouraging manner. The people of this country, rightly or wrongly, looked for a greater reduction in taxation than the budget provided. A further disappointment to the taxpayer is that the small reductions in taxation do not take effect until the first of January 1947. I have great sympathy for the taxpayers in the low income brackets. A single man is now taxed on all income above \$750. I think a single person, male or female, should be exempted on at least \$1,000, and a married man, on from \$1,500 to \$2,000.

Honourable senators, let me make a plea once more for the white-collar workers. I cannot understand why, a year and a half after the war is over, the government still maintains the ceiling on the wages of such people. The incomes of these people were frozen during the war. Nobody in Canada objected to paying taxes during the war. But now the war is over; yet tens of thousands of good, loyal hard-working people, because of the ceiling, are drawing salaries that are altogether too low. Why the Minister of Finance has seen fit to continue the ceiling is beyond my comprehension. I do not suggest for a moment that controls should be wiped out with one stroke of the pen, but I do say there ought to be careful investigation into the need of controls, and wherever possible they should be gradually reduced.

Another factor that is retarding production in this country is the ceiling on prices.