The amendment, with the date changed to the 1st January, 1918, was agreed to.

The Bill was read the third time and passed.

CHINESE IMMIGRATION ACT AMEND-MENT BILL.

THIRD READING.

Bill 42, an Act to amend the Chinese Immigration Act.—Hon. Sir James Lougheed.

CIVIL SERVICE AMENDMENT BILL. THIRD READING.

Bill 68, an Act to amend the Civil Service Act.—Hon. Sir James Lougheed.

BUSINESS PROFITS WAR TAX AMEND-MENT BILL.

THIRD READING.

Hon. Sir JAMES LOUGHEED moved the third reading of Bill 57, an Act to amend The Business Profits War Tax Act, 1916.

He said: I was asked by my honourable friend the leader of the opposite side of the House for information which I have very great pleasure in giving him.

In the first place, I was asked what amount would be realized under the first year's taxation imposed by this Bill. I understand that it will be approximately between \$14,-000,000 and \$15,000,000. I understand that nearly \$13,000,000 has been collected already. It is estimated that the tax on the second year's profits will-approximate about \$20,000,000. With the amendments which we are now considering, increasing the tax, it is quite possible that the amount realized from it will approximate \$40,000,000

My honourable friend also asked me as to the personnel of the Board of Referees. I am informed by the Department of Finance that it has not been necessary up to the present time to appoint that board; consequently it has not been done.

My honourable friend the other day stated that he understood that the taxes for the accounting period of one year were charged to the expenses of the succeeding year. I controverted that, saying that I did not think it was the case. I find on inquiry that my honourable friend was correct—that, owing to the Act having been made retroactive, the payment of the tax could not be anticipated by the different companies affected; consequently it had to be charged up to the expenses of the following year.

With these explanations I would move the third reading of the Bill.

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

DIVORCE BILLS.

SECOND READING.

Bill O2, an Act for the relief of Rozilla Lamb.—Hon. Mr. Robertson.

The Senate adjourned until to-morrow at three o'clock.

THE SENATE.

Friday, June 22, 1917.

The Senate met at Three o'clock, the Speaker in the Chair.

Prayers and routine proceedings.

CONTRACTS FOR COAST STEAMERS.

Hon. Mr. BOSTOCK inquired:

- 1. Has the Government let a contract or contracts for two steamers to be built either in Victoria or Vancouver, to be used in trade between the Atlantic and Pacific coasts?
- 2. What class of ship do the tenders call for?
 3. What will be the total cost of each ship completed?

Hon. Sir JAMES LOUGHEED:

- 1. Yes.
- 2. Wooden auxiliary sailing ships of about 2,500 tons each.
 - 3. Approximately \$230,000 each.

ADJOURNMENT OF THE SENATE, MOTION.

Hon. Sir JAMES LOUGHEED moved:

That, when the Senate adjourns to-day, it do stand adjourned until Monday, the 9th July next, at Eight o'clock in the evening.

Hon. Mr. BOSTOCK: The honourable the leader of the Government has not given us any information as to the condition of legislation in the other House at the present time. I understand that in another place it is proposed shortly to hold morning and Saturday Whether that sittings. is an indication that the work of the Session is being brought to a close or not I am not in a position to say; probably the leader of the Government can give us some information on that point. I understand that there is some legislation coming down which will require careful consideration and considerable discussion by honourable