

found that you could not make the law workable without a violation of either the federal or the provincial law. Therefore it seems to me that it is important to look very carefully into this matter before we commit ourselves to the extent of giving the right which is proposed. A corporation wants to extend its operations from Ontario to Quebec, and it makes application without any regard to the provincial rights, and when it commences to operate under that new authority, it finds itself in conflict with the provincial law.

Hon. Mr. BEIQUE: I appreciate the suggestion of my honourable friend, and I realize that if the principle which I have suggested is to be introduced, the wording should be such that provision shall be made for the surrendering of the provincial charter. I suggest that the clause be left unchanged. I withdraw and reserve my proposed amendment. I may make a motion on the third reading of the Bill.

Hon. W. B. ROSS: I think it is ultra vires as it is worded at present.

Hon. Mr. BELCOURT: The difficulty referred to by my honourable friend from East Grey (Hon. Mr. Sproule) is not the difficulty to which my honourable friend from Middleton (Hon. Mr. Ross) refers. The difficulty which my honourable friend from East Grey has in mind is that by applying for incorporation under this Act, provincial corporations might withdraw themselves from limitations or obligations under which they are bound by provincial legislation. I think that is the difficulty which my honourable friend desires to overcome, and I think there is a great deal in his contention after all, because some companies might seek this means of relieving themselves of the burdens to which they are subject by provincial legislation. There is very serious objection to that.

Hon. W. B. ROSS: A provincial company cannot apply for incorporation under that section unless the legislature of the province has first authorized it to do so.

The proposed amendment was withdrawn, and subsection 5 of section 2 was agreed to.

The Bill was reported, with amendments.

#### NORTHWEST GAME BILL.

##### CONSIDERED IN COMMITTEE.

The Senate again went into committee on Bill 100, an Act respecting Game in the Northwest Territories of Canada.—Hon. Sir

James Lougheed. Hon. Mr. Gordon in the Chair.

Hon. Sir JAMES LOUGHEED: Yesterday we passed all the sections of this Bill with the exception of paragraph a of section 4. An amendment was moved by the honourable gentleman from Halifax (Hon. Mr. Power), which I was to consider. By the amendment it is proposed that the following be substituted for paragraph (a) of section 4:

(a) Moose, deer and mountain goat between the first day of April and the first day of September;

(b) Caribou and mountain sheep between the first day of April and the first day of August, and between the first day of October and the first day of December.

I move that amendment.

Hon. Mr. POWER: Perhaps I may be allowed just briefly to explain to the Committee why the caribou and mountain sheep are put on a different footing from the other animals. It appears that the skins of these two animals are very much used by the Eskimo, and, I think, by the Indians, for purposes of clothing, etc., and those skins have to be got during the comparatively warm weather; and, in order to meet the wishes of the Eskimos and Indians, this little change has been made.

The amendment was agreed to.

The Bill was reported with amendments.

#### INCOME WAR TAX BILL.

##### SECOND READING.

Hon. Sir JAMES LOUGHEED moved the second reading of Bill 117, an Act to authorize the levying of a War Tax upon certain incomes.

He said: Honourable gentlemen, this Bill proposes to levy a tax upon incomes, exempting in the first place all incomes not exceeding \$1,500 in the case of unmarried persons, and widows or widowers without dependent children, and not exceeding \$3,000 in the case of all other persons. Upon incomes beyond the two classes mentioned four per cent will be imposed, with a super-tax in an ascending scale upon incomes that are classified, likewise in an ascending scale: for instance, over \$6,000 to \$10,000, a super-tax of two per cent; over \$10,000 to \$20,000, five per cent; over \$20,000 to \$30,000, eight per cent; over \$30,000 to \$50,000, 10 per cent; over \$50,000 to \$100,000, 15 per cent; and over \$100,000, 25 per cent.

I need scarcely say that this Bill has not been introduced as the result of a general demand upon the Government to adopt this form of taxation. Almost in-