

Special War Revenue Act

410m, 410n, 410o, 410p, 410q, 410s, 410z, 431, 431a, 439d, tubing enumerated in customs tariff item 1017.

Materials, not to include plant equipment, consumed in process of manufacture or production, which enter directly into the cost of goods enumerated in customs tariff items:

391a, 409o, 410d, including goods enumerated in this item of a class or kind made in Canada, 410e, 410f, 410g, 410k, 410l, 410m, 410n, 410o, 410p, 410q, 410s, 410z, 431, 431a, 439d, tubing enumerated in customs tariff item 1017.

The following goods, formerly taxable at the half rate, now taxable at the full rate in force:

Schedule IV

Boots and shoes, including rubber footwear;
Creosoted railroad ties;

Printing paper for use exclusively in producing newspapers and quarterly, monthly, bi-monthly and semi-monthly magazines, weekly literary papers unbound, bibles, missals, prayer books, psalm and hymn books, religious tracts and Sunday School lesson pictures;

Moist mince meat;
Yeast.

The goods enumerated in customs tariff items as follows, when produced or manufactured in Canada:

89. Vegetables, prepared, in air-tight cans or other airtight containers;

- (a) Beans, baked or otherwise prepared;
- (b) Corn and tomatoes;
- (c) Peas;
- (d) N.O.P.

90. Vegetables, prepared or preserved;

(d) Pastes, hash and all similar products, composed of vegetables and meat or fish, or both, n.o.p.;

105. Fruit pulp, with sugar or not, n.o.p., and fruits, crushed or frozen;

105d. Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats;

106. Fruits, prepared, in air-tight cans or other air-tight containers;

- (a) Apricots, peaches and pears;
- (b) Pineapples;
- (c) N.O.P.

The following goods, formerly taxable at the full rate, now exempt from sales tax:

Complete parts for goods enumerated in tariff item 409i;

460. Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the minister.

The following goods were formerly exempt under customs tariff items 219a and 219c and dry preparations used for the same purposes; the exemption is altered to read as follows:

Preparations or chemicals sold for disinfecting, dipping or spraying and so used in agriculture or horticulture and materials for use exclusively in manufacture or production of such preparations.

The following goods were formerly exempt under tariff items 410m and 410n, now specifically exempt:

364. Diamond dust or bort and black diamonds, for borers.

[Mr. Rhodes.]

The exemption for bakers has been reduced from five thousand dollars (\$5,000) per annum to three thousand dollars (\$3,000) per annum.

Special Excise Tax

The following goods are added to the list of exemptions from the special excise tax on importations:

Schedule V

Bibles;
Fertilizers;
Goods enumerated in customs tariff items 173, 364 and 460.

Mr. COOTE: What is contained in the list?

Mr. RHODES: It contains a résumé of the changes made in the sales tax, with respect to the budget.

Mr. NEILL: The minister mentioned something about the stabilization fund. It seems to me desirable that there should be some opportunity to discuss this matter. As the payments are going to be made out of relief moneys, it appears to me that unless the minister is kind enough to provide an opportunity, we will not have one.

Mr. RHODES: After we have concluded our several items in committee, and just before reporting, I should be perfectly content if by unanimous consent there should be a discussion in committee of the stabilization fund. In response to a word the right hon. leader of the opposition had with me to-day I made the suggestion that we might move the house into committee on Monday or Tuesday, thereby affording an opportunity. However, I agree with the view taken by the right hon. gentleman that perhaps we could have a better discussion in committee, when we would not be confined to a single speech. If that arrangement suits other hon. members I am content that such procedure should be followed.

Mr. NEILL: Thank you.

Mr. ANDERSON (High Park): I wish to revert to the matter which has been raised by the hon. member for North Waterloo (Mr. Euler). As hon. members may recall, the sales tax was discussed last year. If I remember correctly, the movement was initiated from a complaint made by the biscuit makers, who had been taxed three per cent. The cake and pie makers were not taxed. For that reason the biscuit makers felt they had suffered an injustice. A complaint was made, and as a result the whole matter came under consideration. To the chagrin of the biscuit makers, instead of the tax remaining at three