

equitable treatment to all parts of Canada, instead of levying an imposition of \$2,000,000 a year on the people of Ontario for the benefit of the people of Nova Scotia. This is not a solution of the coal question. It is the mere absence of a proper policy. It is not carrying out the resolution adopted unanimously by this House at two sessions of this parliament for a national policy on coal for Canada. It is simply benefiting one section of the country at the expense of another. As regards these coke ovens, although this may not be in the minister's department—it may be in that of the Minister of the Interior—the minister ought to tell the committee the names of the coking plants benefited by this drawback proposition and where they are. They may be only in certain parts of Canada. I am very much disappointed at the silence of the Progressive members from Alberta, the so-called Ginger group in this House and the way they follow the government. It does not seem as if they had very much ginger or progress in their make-up. This afternoon they said not a word as to the adoption of this discriminatory policy on the tariff. If there is to be any tariff or drawback at all on coal, it should be equitable not only for Nova Scotia, but for Ontario and Alberta as well. Ontario is also penalized on well drilling machinery. Last year a resolution was passed providing for \$200,000 bonus for the benefit of the coal industry, and not a cent went to Alberta. Nevertheless, hon. gentlemen from that province sit here and say nothing. I do not see why the government could not bring down a fair and equitable national policy on coal and a policy of protection for the whole country. I am surprised that the Conservatives and Progressives of Ontario, especially those coming from the cities and towns, should allow a resolution of this kind to go through without protest, when this means that \$2,000,000 will be taken out of the pockets of the hard-working people of Ontario.

Mr. LEWIS: I am glad for once that protectionist Toronto knows what it feels like to be taxed for the benefit of some other class of people. If there was ever any insincerity in protection, we have heard it to-night. The people who believe in protection and who are willing to tax the whole of Canada for the sake of the few, when the thing is turned around upon themselves, are the first to howl.

Amendment agreed to.

Item as amended agreed to.

Resolution agreed to.

Resolution 4 agreed to.

[Mr. Church.]

THE SPECIAL WAR REVENUE ACT 1915, AMENDMENT

Mr. ROBB moved:

1. That "cheque" shall be further defined to include any document or writing, not drawn upon or addressed to a bank, in exchange for which a bank makes payment of a sum of money, except a coupon and a document used solely for the purpose of settling or clearing any account between banks, and that such a cheque shall be liable to the stamp tax imposed on cheques by the said act.

2. That a bill of exchange transferred or delivered to a bank drawn upon a person outside of Canada shall, for the purpose of the value of the stamp to be affixed thereto, be deemed to be drawn for an amount not exceeding twenty-five hundred dollars.

3. That no person selling foreign exchange shall for the purpose issue a bill of exchange drawn upon a person outside of Canada unless there is affixed thereto a stamp of the value of two cents for every fifty dollars up to twenty-five hundred dollars.

4. That the stamp tax imposed by the said act on money orders or traveller's cheques shall be similarly imposed on money orders or traveller's cheques issued by a bank or other person.

5. That any bill of exchange or promissory note held by a bank as collateral security for an advance or other indebtedness and in respect of which advance or other indebtedness stamps of the requisite value under this section are affixed to the relevant bill, note or other proper document, shall not be subject to the provisions of this section. If such collateral is paid by a person liable thereon stamps of the requisite value according to subsection 3 (a) of this section shall before surrender thereof be affixed thereto and cancelled by the bank.

6. That a request in writing by a customer of a bank asking the bank to transfer from the account of the customer to another bank a sum certain for deposit only to the credit of the customer in such other bank, and an advice in writing by a bank to its customer that a sum certain is placed to the credit of the customer for transfer and deposit only to the customer's credit in another bank, shall not be subject to the stamp tax prescribed by section twelve of the said act.

7. That in the case of the first complaint to the minister or any officer of Customs and Excise against a person for failure to properly stamp a receipt given by such person the minister may permit the person to affix the stamp in the manner prescribed in section fourteen of the said act within one month of the date of the permit on payment of a penalty of ten dollars.

8. That subsection four of section nineteen BBB of the said act as amended by section three of chapter sixty-eight of the statutes of 1924, being the list of exempted articles not liable to the consumption or sales tax, be amended by striking out of said section three of chapter sixty-eight the words "gasoline engines to be used in boats bona fide used by individual fishermen for their own personal use in the fisheries" where they occur in lines twenty, twenty-one and twenty-two, thirty-eight, thirty-nine and forty, and fifty-eight, fifty-nine and sixty of said section three; and that the said subsection four of section nineteen BBB be further amended by adding thereto the following:

"Vegetable plants; lasts for boots and shoes including rubber footwear and patterns for boots and shoes including rubber footwear; goods enumerated in customs tariff items 453e, 469a; articles and materials to be used exclusively in the manufacture of goods enumerated in customs tariff items 453e,