

Customs Tariff

part of my time to assisting young men to secure such positions and to inducing them to qualify themselves for vocations in which there are openings.

Mr. GLADSTONE: Numerous corporations have their fiscal year end between January 1 and April 1. Under the wording of the resolution is it possible that such corporations retroactively might be called upon to pay income tax for both 1934 and 1935?

Mr. DUNNING: The case to which my hon. friend refers is one which, of course, does represent a difficulty, because various corporations have various dates for the ending of their fiscal years. Consideration has been given to the matter, but I am afraid it would be quite impossible to make a change on that account without upsetting the whole system of revenue collection. When that fortunate day comes on which we are able to reduce the rate of income tax, of course the companies to which my hon. friend refers will benefit.

Sir GEORGE PERLEY: May I suggest to the minister that he consider whether it is not about time for a revision or consolidation of the income tax laws in such a way that the ordinary person may have some idea what they all mean? I know there is an office consolidation, but it is not official, and I wonder whether it would be a very great task to have a statute passed which would cover all the different income tax acts and the changes and alterations that have been made from time to time.

Mr. DUNNING: I shall be very glad to bring that to the attention of my colleagues, but not, of course, for action during the present session.

Sir GEORGE PERLEY: Oh, no.

Paragraph agreed to.

Resolutions reported, read the second time, and concurred in.

CUSTOMS TARIFF AMENDMENT

Hon. CHARLES A. DUNNING (Minister of Finance) moved the second reading of Bill No. 71, to amend the customs tariff.

Motion agreed to, bill read the second time, and the house went into committee thereon, Mr. Sanderson in the chair.

On section 1—Undervaluation.

Sir GEORGE PERLEY: I take it that this is entirely in accordance with the resolutions that we have passed?

Mr. DUNNING: It is based entirely on the resolutions, yes.

[Mr. Cahan.]

Section agreed to.

Section 2 agreed to.

Section 3 agreed to.

On section 4—Schedule A.

Mr. DUNNING: It has been called to my attention that, due to an error, one item has been missed in this schedule. I think the chairman has a note of it in his copy; it is properly recorded in Hansard and on the scroll but was missed in the printing of the bill. The section is 446c, which should appear on page 13.

Mr. CAHAN: Was that item passed?

Mr. DUNNING: Yes. Everything is regular about it except that it failed to get into the bill, and I should like to have it straightened out.

Section agreed to.

On section 6 (as printed)—Schedule B amended.

Sir GEORGE PERLEY: There does not seem to be any section 5 in the bill.

Mr. DUNNING: It will be necessary to renumber the sections for the final printing. Section 6 becomes section 5.

Section agreed to.

Sections 7 and 8 (as printed, now sections 6 and 7) agreed to.

Bill reported, read the third time and passed.

SUPPLY

The house in committee of supply, Mr. Sanderson in the chair.

DEPARTMENT OF NATIONAL DEFENCE

Militia services: Non-permanent active militia, \$2,358,100.

Sir GEORGE PERLEY: Mr. Chairman, before we go on I should like to ask how many items in this department are still awaiting consideration.

Hon. IAN MACKENZIE (Minister of National Defence): We have several yet to pass. Items 69, 70, 71, 72, 73, 74, 75 and 76 are still to be discussed by the committee.

Sir GEORGE PERLEY: It is all right to go on with the estimates, but I want to ask that one of these items be left open for general discussion. Some of our members who are not here to-day would like an opportunity to discuss these matters.