

Hon. Mr. BUCHANAN: Mr. Chairman, I would like to clear up one point that I overlooked. In your brief, Mr. Hannam, you say that taxation authorities in both Great Britain and the United States have recognized the capital nature of breeding stock. Have you any further information on that general statement?

Mr. HANNAM: No, I am sorry I have no detailed information.

Hon. Mr. BUCHANAN: But you know it is the practice to recognize breeding stock as capital?

Mr. HANNAM: Yes; we have that information authoritatively. In any case, I suggest that information can be easily obtained.

The CHAIRMAN: Gentlemen, do you wish to proceed further now? We have two other organizations to hear from.

Hon. Mr. HAIG: I suggest we adjourn until this afternoon.

The CHAIRMAN: It was suggested the other day that perhaps we should have hearings between sessions, and in that case it would be advisable to have the quorum reduced. I have before me a motion, which reads as follows:

That the Committee report to the Senate recommending:—

1. That the quorum of the said Committee be reduced to five members.
2. That the life of the Committee be continued and that it be authorized to hold meetings and hear witnesses during the recess of Parliament.
3. That the Committee be authorized to adjourn from place to place.

If that meets with the approval of the Committee, I would be glad to have someone move a motion.

Hon. Mr. HAIG: Mr. Chairman, Senator Vien is not here at present, but I would suggest that the amendment he made to the order of reference should be moved.

The CHAIRMAN: That is the motion to amend the order of reference by inserting, after the words "collection of taxes thereunder," the words, "and the provisions of the said Acts by redrafting them, if necessary."

Hon. Mr. HAIG: I held that up when it was suggested by Senator Vien. I will make that motion.

The CHAIRMAN: I think that was a suggestion made by Mr. Elliott in the first place, but Senator Vien put it in the form of a motion.

Hon. Mr. HAIG: I held it up, and I would move it now.

The motion was agreed to.

Hon. Mr. SINCLAIR: What is the other motion?

The motion was then read by the Clerk as follows:

That the Committee report to the Senate recommending:

1. That the quorum of the said Committee be reduced to five members.
2. That the life of the Committee be continued and that it be authorized to hold meetings and hear witnesses during the recess of Parliament.
3. That the Committee be authorized to adjourn from place to place.

Hon. Mr. SINCLAIR: I think those last two recommendations are unnecessary. How are you going to meet during mid-winter?

The CHAIRMAN: All the members of the Committee cannot attend, so the proposal is to reduce the quorum.