

## Excise Tax Act

**Mr. Benidickson:** The only suggestion I would make is that if we had unanimous consent we could deal with schedule III with some slowness. Each of the bracketed materials in that schedule has a heading. I thought perhaps there might be an opportunity given for debate in committee or questions and answers in committee. Perhaps that does not agree with what my friend the hon. member for Laurier was suggesting but I think it would be a more systematic debate than if we were to deal with the items in the schedule simply because we happened to be dealing with schedule III. Perhaps the Chair would do what was done last night and call the items in schedule III seriatim. The headings are "Building Materials", "Charitable, Health, Etc.", "Coverings" and so on.

**Mr. Chevrier:** That is perfectly satisfactory to me.

**The Deputy Chairman:** Is it the wish of the committee that when we reach the schedule we will call the various headings for discussion and when we have completed that we can ask if it carries?

**Mr. Fleming (Eglinton):** Mr. Chairman, I take it that it is clear that any reference to the schedule must wait until we reach clause 8. The matter of dealing with the schedule is one of calling the amendments made in the schedule under convenient headings.

Clause agreed to.

Clause 2 agreed to.

On clause 3—*Licensed wholesaler or jobber.*

**Mr. Crestohl:** Would the minister tell us whether the purpose of this amendment is merely to delete the prescribed fee of \$2 in the old section?

**Mr. Fleming (Eglinton):** Mr. Chairman, it goes a little farther than that. The old section prescribes two things: first of all that there must be an annual licence and, second, that there is a fee payable on the licence. The change that has been made eliminates the licence fee entirely and eliminates the provision that the licence must be annual. In other words, it rests then with the department to decide for what length of time a licence shall be issued. I expect the department hereafter will issue licences for longer periods than one year at a time.

**Mr. Crestohl:** One further question, Mr. Chairman. Today it is compulsory for a licensee to apply for a licence. Under the amendment will it be equally compulsory for the department or the minister to issue a licence when it is applied for? The language

used is that a licence "may be granted" and that means it may not be granted, too.

**Mr. Fleming (Eglinton):** The clause under consideration makes no change in the present provisions of the act in that regard. The language "may be granted" is the language the act has employed for a long time, as far as I am aware from the beginning of the act. That is the standard language of statutes in respect of the granting of licences and there is no change in that respect.

**Mr. Crestohl:** Can the minister tell us what has been the practice?

**Mr. Fleming (Eglinton):** I am informed that the practice is that anybody who qualifies under the terms laid down receives a licence.

Clause agreed to.

Clauses 4 to 6 agreed to.

On clause 7—*Evidence.*

**Mr. Crestohl:** Mr. Chairman, this is a new clause and I believe it poses a problem. If a return is purported to have been filed on behalf of some one that return is to be considered as prima facie proof. Can the minister tell us if it is intended that the prima facie proof be a rebuttable proof? When a return has been filed by an accountant or some one else on behalf of an individual or if a person has filed a return which is not signed by the individual involved will the person have the right to rebut that and say it is not his return?

**Mr. Fleming (Eglinton):** Certainly, Mr. Chairman. Any prima facie presumption is always rebuttable.

Clause agreed to.

On clause 8—*Schedule III.*

**The Deputy Chairman:** Is there any discussion under the heading "Building Materials"? Any discussion under the heading "Charitable, Health, Etc."?

**Mr. Benidickson:** Under this heading, Mr. Chairman, I would just remind the minister of the discussion we have had in previous sittings. I think particularly of the speech made by the hon. member for Welland when he said that probably the best relief, if one were thinking in terms of hardship for those who have ill health would possibly be the exemption of drugs from sales tax. The most needy people in the land do not have an income on which they pay tax and consequently the exemptions provided under the Income Tax Act do not apply. If in another year we could have a further look at the possibility of exempting drugs from tax as one of the necessities of life it would be a very