

*Customs Tariff*

Mr. BENNETT: They had our promise that as soon as we satisfied ourselves that Canadian interests would not be adversely affected we would bring about that change. The only difficulty was just how it was to be done. The cancellation of the excise tax and the transference of it to the customs tariff was the suggestion of one of the officers of the department, who doubtless is responsible for its being done in this way.

Mr. DONNELLY: What is the excise tax on ordinary tobacco?

Mr. DUNNING: It is 40 cents a pound.

Item agreed to.

Customs tariff—147.

(a) Ale and beer, when imported in bottles, per gallon: British preferential tariff, 30 cents; intermediate tariff, 50 cents; general tariff, 50 cents.

(b) Porter and stout, when imported in bottles, per gallon: British preferential tariff, 15 cents; intermediate tariff, 50 cents; general tariff, 50 cents.

Provided, that six quart bottles or twelve pint bottles shall be held to contain one gallon.

Mr. DUNNING: The only difference is in connection with the stout item, with which I dealt in the budget. The Irish Free State requested some consideration with respect to this product of Ireland, and in view of the balance of trade that exists between the two countries we were pleased to find a few commodities, even though only a few, on which we could give a preference to the Irish Free State.

Mr. CLARKE (Rosedale): Will that saving be passed on to the consumer, in the opinion of the minister? In some cases, in connection with some of these other items, the saving is retained by the dealer.

Mr. DUNNING: That is rather a difficult question for me to answer, in view of the fact that the sale of this commodity, as in the case of all other liquors, is under the control of the various provincial governments, and of course it would depend upon their action as to whether Guinness stout will become any cheaper to the consumer. That is what my hon. friend has in mind, I know, and I am informed that it is a very good article, especially for invalids like the hon. gentleman.

Mr. McIVOR: Mr. Chairman, I am opposed to this reduction, for very reasonable reasons. I think the tax on anything that tends to put on fat and does not develop muscle and brain should be as high as possible. Also, coming as I do from the Green Isle, I know that porter and stout do not tend to develop manhood and character. Not even an Irish-

[Mr. Dunning.]

man can carry much of it and be his normal self. Anything that tends to make a man or a woman less a man or less a woman should be taxed to the very highest point. I do not like to be "agin the government," but in this case I am convinced that the tax should not be reduced. If any of the hon. members wish to go out to-night and see our baseball game—

The CHAIRMAN: Order.

Mr. McIVOR: I was just going to use the illustration of athletes who get along without the use of stout. That is all I have to say, Mr. Chairman, because I do not believe in talking when I have finished.

Item agreed to.

Customs tariff—163a. Prune wine, not sparkling, when containing not more than thirty-eight per centum of proof spirit, per gallon: British preferential tariff, 25 cents.

Provided, that six quart bottles or twelve pint bottles be held to contain a gallon for duty purposes under this item.

Mr. STIRLING: Does this mean that it is a prohibited article under the intermediate and general tariff?

Mr. DUNNING: From any other country it will come under item 163. But we are advised that southern Ireland is practically the only producer of this article.

Mr. STEVENS: Do they grow prunes in Ireland?

Mr. DUNNING: My hon. friend is rather taxing the extent of my knowledge, but I gather it is not necessary to grow the prunes in a particular place to be able to make the wine there by some process which is peculiarly Irish.

Mr. STEWART: What will the rate be under the intermediate and general?

Mr. DUNNING: Fifty-five cents.

Mr. STEWART: No change.

Item agreed to.

Customs tariff—168. Malt flour containing less than fifty per centum in weight of malt; malt syrup or malt syrup powder; extracts of malt, fluid or not; grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the minister: British preferential tariff, 25 per cent; intermediate tariff, 5 cents per pound and 30 per cent; general tariff, 10 cents per pound and 35 per cent.

Mr. GLADSTONE: I was hoping this item might not be reached until to-morrow. I wish to present the viewpoint of Standard Brands Limited of Guelph, manufacturers of