

is not able to answer that offhand. How could we be expected to do so?

Hon. Mr. DANDURAND: The penalty for not putting a stamp on a receipt is \$50; if it is paid before it comes into court the penalty will be \$20. If the party volunteers to pay before he is brought into court, he will be freed from the lawsuit.

Hon. Mr. FOWLER: But if he does not?

Hon. Mr. ROCHE: I would like to ask whether all this procedure would apply to receipts at stores. For instance, if you have a written bill at a dry-goods store or any store, and they furnish you with a receipt, would you require to have a stamp on it?

Hon. Mr. CASGRAIN: If it is over \$10.

Hon. Mr. ROCHE: Suppose it was \$11.

Hon. Mr. CASGRAIN: They would have to put on a stamp.

Hon. Mr. ROCHE: Suppose you did not pay and you went again with your bill and required a receipt, would you have to get a stamp upon that also?

Hon. Mr. CASGRAIN: It is the one giving the receipt who puts on the stamp.

Hon. Mr. ROCHE: Suppose he says, "I will give you a receipt."

Hon. Mr. CASGRAIN: He has to put a stamp on it.

Hon. Mr. DANDURAND: That has been the practice in Great Britain.

Hon. Mr. ROCHE: And there was a great revolution against the Stamp Tax. They lost America over it.

Hon. Mr. FOWLER: Will the leader or the assistant leader, I do not care which, answer my question with regard to subsection 6?

Hon. Mr. DANDURAND: Subsection 6 embodies the British practice. Clause 3 is a replica of the British provision.

Hon. Mr. FOWLER: But you are changing it.

Hon. Mr. DANDURAND: It is for the better enforcement of the Act.

Hon. Mr. FOWLER: Has the British Act been changed? Are you following the British Act?

Hon. Mr. DANDURAND: It is simply to make it conform to the British Act as regards penalties.

Hon. Mr. FOWLER: Does subsection 8 mean that in case of criminal matters the receipt can be given although it has not gone

Hon. Mr. FOWLER.

through in accordance with the procedure? I see an exception is made of criminal proceedings. Why should not that receipt be subject to the same penalties and liabilities as a receipt offered in civil proceedings?

Hon. Mr. DANDURAND: I do not understand the reason for the exception.

Hon. Mr. FOWLER: There must be some reason, and I am sure the Finance office have the reason within their knowledge.

Hon. Mr. DANDURAND: I will try to get the answer before the third reading.

Hon. Mr. FOWLER: I do not want my honourable friend to think that I am asking these questions for the purpose of embarrassing him, because I am not. I do not blame my honourable friend for his lack of knowledge of this Bill, which has only recently come to this House. We have had no opportunity to consider it, and therefore he is in the same position as the rest of us; he is blundering along in the dark, doing the best he can, and doing that best in his usual inimitable way. But it shows the evil of legislation being pitchforked into this House without time being allowed for members of this House to properly consider it, and I wish again to protest against that sort of procedure. I say it is treating this branch of Parliament with very little respect, to expect us to accept, *holus-bolus*, without consideration, legislation from the other House, which has had plenty of time to deal with it. I do not think we are called upon to follow the proceedings of the other House; we have enough to do to attend to the proceedings in our own Chamber. For that reason I say we should have more time to consider these questions if they are important at all.

Hon. Mr. BELCOURT: May I venture a possible explanation of subsection 8? The exception is in regard to criminal proceedings. I am assuming that there is a case in which it is necessary for the Crown to produce a cheque, in order to establish an offence. The Crown in that case would not be bound to produce a duly stamped receipt, because very likely none was given. That is possibly the reason for the exception in regard to criminal proceedings.

Hon. Mr. FOWLER: I have no doubt that is the explanation.

Sections 3 and 4 were agreed to.

On section 5—excise tax on wines; sparkling wines:

Hon. Mr. DANDURAND: This is a reduction to conform with the French Treaty that was signed lately.