

The minister quoted from a document to which I have not access. He says that it has been laid on the table of the house, but one copy among 245 members does not afford a very great opportunity to any member. May I ask the minister if it would be possible for hon. members to have copies of the report—

Mr. DUNNING: Would the hon. member be gracious enough to permit me to answer him?

Mr. STEVENS: Most certainly.

Mr. DUNNING: If my memory serves me correctly, the report comprises twenty-one volumes.

Mr. STEVENS: If one had access to those volumes he would perhaps be able to interpret them. The minister's interpretation of the document refers only to a car built in eastern Canada and could have no connection with plants that may be in existence in western Canada. It certainly does not apply to the Regina plant, which has had an unhappy record. There are two reasons why the plant in Regina should not have been successful; hard times was one of them and handicaps in assembling and manufacturing was another. There is a distinct handicap for any factory in western Canada, and the question regarding the Ford plant at Winnipeg has not been answered. That was the matter which brought me to my feet. A while ago we were assured that we would have an answer on the point, but we have not yet received it.

Mr. DUNNING: You will get it.

Mr. STEVENS: I protest against the application of the sales tax in an unequitable way throughout Canada.

Some hon. MEMBERS: Carried.

Mr. DUNNING: I do not intend to say "carried," because evidently some hon. members of the committee do not take my word when I say that the information will be produced fully, before the item is passed. It is only five minutes to six, and I suggest that we continue the discussion until six o'clock. I believe I indicated to the committee that my natural desire to pass the resolution had nothing to do with my willingness to bring down any further information, if there is any more, than is here contained. In asking that the item be passed I trust the committee did not deem me guilty of any discourtesy towards it. If I have shown a little impatience, I regret it. But I trust hon. members who are somewhat vigorous in their own speech will accord me the same privilege as they claim

for themselves. After all, a minister of the crown has no less rights in discussion than any other hon. member. I claim no more, but I desire to take advantage of all the liberties enjoyed by my colleagues on the committee.

Paragraph 4 agreed to.

At six o'clock the committee took recess.

### After Recess

The committee resumed at eight o'clock.

Mr. DUNNING: If the chairman will call paragraph number 5, the Minister of National Revenue (Mr. Ilesley) will be permitted to give the information which he undertook to give before six o'clock.

The CHAIRMAN: We will call paragraph 5, Special War Revenue Act:

5. That schedule II to the said act, as enacted by section seventeen of chapter forty-two of the statutes of 1934, be amended by adding to paragraph (iii) thereof the following:—

Provided, also, that tax imposed under paragraph (iii) shall not apply to the goods mentioned therein, when sold to or imported by manufacturers of automobiles or chassis under the following conditions:—

(a) If less than ten thousand automobiles or chassis are manufactured or produced per annum and at least fifty per centum of the factory cost of manufacturing or producing them, exclusive of duties and other taxes, is incurred in the British empire;

(b) If ten thousand automobiles or chassis or more are manufactured or produced per annum and at least sixty per centum of the factory cost of manufacturing or producing them, exclusive of duties and other taxes, is incurred in the British empire;

Provided, however, that effective April 1, 1938, the words "sixty-five" shall be substituted for the word "sixty" in this paragraph.

Mr. ILSLEY: This afternoon certain questions were directed to the Minister of Finance (Mr. Dunning) and myself with regard to the payment of additional sales tax by reason of the fact that certain automobiles were assembled in Winnipeg instead of at Windsor. The particular automobile under discussion was the Ford. Information was given to the committee from a report of the tariff board to the effect that the sales tax on automobiles was uniform throughout the country, the model in question being the Ford de luxe Tudor, upon which the tax was \$34.70. That information is correct. Some hon. members raised the question as to how such tax was reckoned, and one took six per cent on \$793 which gave him a figure larger than \$34.70. In order that there may be no doubt