

The Address—Mr. Boivin

People of the middle classes still have to pay taxes levied in May, 1942. I refer to the tax on soft drinks. I have stated that this tax is levied against people of the middle classes, because they are the heaviest buyers of this commodity. To ascertain this fact, it is only necessary to inquire from the manufacturers or from the corner store. It will be seen that three-quarters of this tax, if not more, is paid by the middle classes. These taxes must also be considered from the viewpoint of the soft drink manufacturers in our respective constituencies. I have already

urged in this house the removal of this tax and I have sent my request directly to the minister concerned. I am told that several of my colleagues have made similar representations. I was informed later on that an investigation had shown that income from this source had not decreased, on the whole, during the last fiscal year.

Mr. Speaker, in order to stay within the time allotted to me, I would like, with your permission, to include two comparative statements, that will supplement my remarks.

TABLE I

25 per cent excise tax and 1c. per bottle tax on soft drinks—monthly collections

	1947 Sugar rationing %	Present 1947	(100%) 1948	Dollar Increase or Decrease	Percentage Increase or Decrease
		\$	\$	\$	\$
January.....	70	1,358,667	1,593,273.27	234,606.27	† 17
February.....	70	1,292,306	1,898,720.22	606,414.22	† 31
March.....	70	2,148,213	2,663,144.92	514,931.92	† 23
April.....	70	328,215	259,156.65	69,058.35	* 21
May.....	80	1,436,150	1,784,397.84	348,247.84	† 24
June.....	80	1,728,481	1,951,932.83	223,451.83	† 13
July.....	80	1,867,142	2,405,961.45	538,819.45	† 28
August.....	90	2,312,248	3,120,321.04	808,073.04	† 35
September.....	90	2,862,728	3,552,393.48	689,665.48	† 25
October.....	90	2,900,474	3,210,637.85	310,163.85	† 11
November.....	100	2,095,645	2,526,759.60	431,114.60	† 20
December.....	100	2,065,204	1,928,463.04	136,740.96	* 6
		\$22,395,473	\$26,895,162.19†	\$4,499,689.19	

\* Decrease. † Increase.

‡ Total tax on soft drinks for the year 1948 actually \$26,892,817.55.

TABLE II

Monthly collections of 25 per cent excise tax and 1c. per bottle tax on soft drinks. Showing expected collections for 1947 based on sugar at 100 per cent

	Percentage actual 1947	Actual 1947	100 p.c. expected 1947	100 p.c. 1948	Comparison 1947-1948 100 p.c.
		\$	\$	\$	\$
January.....	70	1,358,667	1,940,952.00	1,593,273.27	* 347,678.73
February.....	70	1,292,306	1,846,151.00	1,898,720.22	† 52,569.22
March.....	70	2,148,213	3,068,876.00	2,663,144.92	* 405,731.08
April.....	70	328,215	468,879.00	259,156.65	* 209,722.35
May.....	80	1,436,150	1,795,187.50	1,784,397.84	* 10,789.66
June.....	80	1,728,481	2,160,601.25	1,951,932.83	* 208,668.42
July.....	80	1,867,142	2,333,927.50	2,405,961.45	† 72,033.95
August.....	90	2,312,248	2,569,164.44	3,120,321.04	† 551,156.60
September.....	90	2,862,728	3,180,808.89	3,552,393.48	† 371,584.59
October.....	90	2,900,474	3,222,948.89	3,210,637.85	* 12,311.04
November.....	100	2,095,645	2,095,645.00	2,526,759.60	† 431,114.60
December.....	100	2,065,204	2,065,204.00	1,928,463.04	* 136,740.96
		22,395,473	26,748,345.47	26,895,162.19	146,816.72

\* Decrease. † Increase.

‡ Total tax on soft drinks for 1948 actually \$26,892,817.55