

a contrary ruling has been given, and now further representations are being made to the minister in connection therewith. It would seem that the requirement of stamps on monthly statements is rather stretching this stamp policy. I was wondering whether the government had determined what the department would do in that connection.

Mr. ROBB: The stamp on monthly statements was only brought to my attention when I returned to Ottawa on Monday of this week. I never heard of it before and I cannot understand that it is general, because I know two businesses, not large businesses but businesses of some size, in connection with which statements were sent out each month. I never heard of the stamp being required, and I think I would have heard if the department had insisted upon it. If the department has made such an order, I agree with my hon. friend, and I do not think the act ever intended that. However, if the monthly statement is receipted, or a payment is acknowledged in the statement, and it is sent back, this stamp tax would be imposed, but I cannot believe that it would be imposed simply on the statement being sent out.

Mr. McQUARRIE: I got a communication from the Credit Men's Association in Vancouver, in which they said they had only recently been notified by the Vancouver branch of the department that a stamp would have to be put on a monthly statement, but I accept the minister's explanation.

Mr. ROBB: I will direct the attention of the Acting Minister of Customs and Excise to this matter. I was a bit surprised to hear of that tax.

Mr. LEADER: In common with hon. members, I agree that paying taxes is rather a nuisance, and I agree with the minister that so long as we spend the money we must pay the bill. I understood the minister to say that grain dealers would put the stamp on the cheques they issued to the farmers and bear the expense themselves. Is that the minister's information?

Mr. ROBB: That the dealer pays it?

Mr. LEADER: Yes.

Mr. ROBB: Yes, the person who issues the cheque must put the stamp on it. That is the law.

Mr. LEADER: I am very glad to hear the minister's declaration.

Mr. ROBB: Before my hon. friend proceeds, let me tell him that a cheque is no

good and will not be accepted by the bank unless the stamp is on it.

Mr. LEADER: I could relate a little experience which would go to show that the farmer is charged with the amount of the stamp tax.

Mr. ROBB: Well, that is wrong.

Mr. LEADER: When the act came into force, in settlement for my wheat they sent the cheques to me by mail, deducting the amount of the stamp tax which I think was about forty cents per car. I had to pay that money. I immediately wrote to the grain dealer and told him I felt like bringing an action. He is a very good friend of mine and he wrote back that notwithstanding my threat—although he did not use that word—he felt they were entitled by law to charge the stamp tax to farmers. I wrote to the Finance Minister, at that time Mr. Fielding, and he wrote back that he had referred the matter to the Department of Trade and Commerce.

Mr. ROBB: No, it would be the Department of Customs and Excise.

Mr. LEADER: Perhaps it was. In due course I received a letter from the Department of Customs and Excise saying they had referred the matter to the law officers of the crown. After some little time I received a letter from the law officers of the crown saying that in their opinion the man issuing the cheque should pay the stamp tax but added that in my case it was a matter between me and the grain dealers to settle. I took it to a lawyer in Portage la Prairie and asked him what he thought about it. I showed him all the letters and he said, "I believe we can beat them if you have money enough, but I would advise you to drop it, because you would be the loser if you did win." And I dropped it. The law officers of the crown declared that in their opinion there was nothing I could do, and to-night the Acting Minister of Finance (Mr. Robb) says that certainly the grain dealer should pay the stamp tax. I should like to see the law enforced immediately and made retroactive.

Mr. BROWN: The question has arisen, as my hon. friend from Portage la Prairie will admit, on account of the way in which grain is sold in the west, namely through a commission house. There can be no question that the man who issues a cheque for grain or anything else must stamp it. He is the actual purchaser of the grain, but the difficulty with the farmers in the west has arisen from the fact that the grain is handled through the commission men; the commission men have re-