units; floor waxers and polishers; (b) electric or gas refrigerators or freezing equipment, and coils, condensing or compressor units, cabinets, boxes, evaporators and expansion valves therefor; air conditioning, cooling or filtering equipment, and complete parts thereof; oil burners and oil burning equipment; all the foregoing when adapted to household or apartment use or when for use in places of entertainment, amusement or recreation, including rinks, auditoria, halls and clubs; (c) articles and equipment designed for use in golf, tennis, badminton, squash, racquets, polo, billiards, pool, bowling and curling; fishing rods and reels; (d) firearms except for military or police purposes; (e) engines or motors for use in boats or vessels, except when the boats or vessels are to be used exclusively in commercial or industrial enterprises; (f) outboard motors; (g) motorcycles, and all other two- or three-wheeled motor-driven vehicles including motors for attachment to bicycles but not including vehicles designed for use by invalids; (h) musical instruments of all kinds, not including organs for churches; (i) projectors for slides, films or pictures designed for industrial or professional photographers' use; and (j) toilet articles of all kinds, including combs, mirrors and brushes except tooth brushes, not coming within any other item in schedule one of the said act.

2. That on and after November 18, 1947, the rate of excise tax on automobiles adapted or adaptable for passenger use with seating capacity for not more than ten persons each, imported into or manufactured or produced in Canada be increased from ten per cent to the following rates, namely, on automobiles valued at $1,200 or less, 25 per cent over $1,200 but not more than $2,000, 25 per cent on $1,200 plus 50 per cent on the amount in excess of $1,200; over $2,000, 25 per cent on $1,200 plus 50 per cent on $800 plus 75 per cent on the amount in excess of $2,000.

3. That on and after November 18, 1947, the rate of excise tax on phonographs, record-playing devices, radio broadcast receiving sets and tubes therefor, be increased from ten per cent to twenty-five per cent.

4. That on and after November 18, 1947, the rate of excise tax on cameras, photographic films and plates, projectors for slides, films or pictures, except those designed exclusively for industrial or professional photographers' use, be increased from ten per cent to twenty-five per cent.

5. That on and after November 18, 1947, electricity and gas used in dwellings be exempt from consumption or sales tax; and

6. That on and after November 18, 1947, the excise tax of one per cent per pound on sugar, grape sugar, glucose, sugar syrup, corn syrup, etc., be repealed.

The CHAIRMAN: I should like to make a brief statement. Last evening when the house was in committee I stated that a question of privilege could not be raised in committee. Probably that statement was too general. I should have said a question of privilege could not be decided in committee but would have to be decided in the house. I hope I did not mislead any hon. members.

Mr. CLEAVER: Mr. Chairman, when the committee adjourned last evening I was in the process of citing certain extracts from the speech of the leader of the opposition which indicated clearly, to me, in any event, that at no time up to the present had he made any attack on the constitutionality of what has occurred in regard to the Excise Tax Act. Overnight I had an opportunity to read the hon. gentleman's speech again, and I suggest that a careful re-reading of that speech confirms the impression I had already gained. I suggest to the leader of the opposition that a re-reading on his part of his own speech would even make him agree to the suggestion I have made. I now intend to read to the committee his exact words in regard to the constitution. I want to say at once that the first sentence of his remarks is undoubtedly wide enough to include almost anything. When one reads a statement so loosely worded in a pro forma charge of that kind one necessarily has to refer to the context to find what the speaker really had in mind. I now propose to read what he said and then read the context. My contention is that the attack in regard to the question of constitutionality was made purely with respect to the restriction on imports, purely with respect to Bill No. 3; that it had nothing whatever to do with the amendment to the Excise Tax Act; that this act was not mentioned at any point in the portion of his speech in which reference is made to the "murdering of the constitution", as he called it. I now read the general remarks he made, which appear at page 5 of *Hansard*.

Mr. BRACKEN: I rise to a point of order. The hon. member is referring to a discussion in a previous debate. My point of order is this. Is the hon. member in order in doing so? He did it last evening and was allowed to get away with it; now I am asking you, Mr. Chairman, if he is in order in doing so.

Mr. ROSS (Souris): It depends on which side of the house you are on.

Mr. CLEAVER: Might I speak to the point of order?

The CHAIRMAN: Order. If I heard the hon. member for Souris aright his remark would be a reflection upon the Chair, and I will have to ask him to withdraw.

Mr. ROSS (Souris): I certainly withdraw. I had no intention of reflecting on the Chair at this time at all.

The CHAIRMAN: I am sorry if I misunderstood the hon. member.

Mr. CLEAVER: I am quite familiar with the rule which says a member may not refer to matters which took place in a debate already concluded; but I suggest I am not