

The Hon. the SPEAKER: Does the honourable gentleman withdraw his amendment?

Hon. Mr. HORNER: No. The Bill is going to be returned to the Committee on Banking and Commerce.

The Hon. the SPEAKER: Does the House grant the honourable member leave to withdraw his amendment?

Some Hon. SENATORS: Carried.

The Hon. the SPEAKER: It is moved by Hon. Senator Dandurand that the order for the third reading of this Bill be discharged, and that the Bill be recommitted to the Committee on Banking and Commerce.

The motion was agreed to.

LIVE STOCK AND LIVE STOCK PRODUCTS BILL

THIRD READING

Bill 104, an Act respecting Stockyards, Live Stock and Live Stock Products and Hatcheries.—Hon. Mr. Marshall.

CUSTOMS TARIFF BILL

SECOND READING

Hon. RAOUL DANDURAND moved the second reading of Bill 141, an Act to amend the Customs Tariff.

He said: Honourable senators, this Bill contains a number of amendments to the tariff. They are shown in schedules A and B. They are consequential upon the budget, and also, I think, upon the trade convention with the United States.

The motion was agreed to, and the Bill was read the second time.

THIRD READING

Hon. Mr. DANDURAND moved the third reading of the Bill.

The motion was agreed to, and the Bill was read the third time, and passed.

INCOME WAR TAX BILL

SECOND READING

Hon. RAOUL DANDURAND moved the second reading of Bill 142, an Act to amend the Income War Tax Act.

He said: Honourable senators, nearly every session we make some amendments to the Income War Tax Act. The present measure—

Hon. Mr. BEAUBIEN: Does it provide for any increased taxes?

Hon. Mr. DANDURAND: No. My intention is simply to move second reading now and ask that the Bill be taken up in Committee of the Whole on Monday, when we

Hon. Mr. DANDURAND.

may consider some amendments which have been suggested by our Law Clerk.

Hon. Mr. COTE: May I suggest to the honourable leader that the Bill be referred to the Banking and Commerce Committee? The various sections could be studied there.

Hon. Mr. HUGESSEN: Hear, hear.

Hon. Mr. COTE: That has been our practice in the past. And we could have in committee an explanation from the Commissioner.

Hon. Mr. HAIG: I want to question the Commissioner.

Hon. Mr. DANDURAND: I have no objection to sending the Bill to that committee. It could be taken up there Tuesday morning.

Hon. Mr. HAIG: Honourable senators, I am pleased to know that the Bill is to be referred to the Banking and Commerce Committee, but before second reading is given I want to register my protest against the lack of any provision whereby senators and other members of Parliament who come to Ottawa from distant places might claim exemption on account of expenses incurred here during the session. This matter is perhaps not important to anyone living in Ontario or Quebec, but it is of considerable importance to those of us who live in the East or the West. I believe that under the income tax laws of all the provinces exemption is allowed for these expenses.

Hon. Mr. MARSHALL: Not in Ontario.

Hon. Mr. ASELTINE: Not in Saskatchewan either.

Hon. Mr. HAIG: Manitoba allows it. I should like to suggest to the honourable leader of the Government (Hon. Mr. Dandurand) that he take up this matter with the department. To my mind it is an injustice that we have to pay income tax on our actual sessional expenses. We are allowed to deduct from income our expenses with respect to all other activities. For instance, if I, as a lawyer, have to go on legal business to Toronto, or Montreal, or Regina, or anywhere else, the money I spend will be exempt from tax.

Hon. Mr. BALLANTYNE: I suppose my honourable friend is aware that the indemnity received by members of Parliament cannot legally be taxed. If I remember correctly, a session or two ago the honourable senator from North York (Hon. Sir Allen Aylesworth) stated to this House that the indemnity is not legally taxable. But honourable members have felt reluctant to ask for the exemption.