

my honourable friend. While they are assembling the information I will proceed:

4. Devices, commonly or commercially known as lighters, which produce sparks, flame or heat whether or not in combination with other articles on the separate or combined value, as the case may be, fifteen per cent.

5. Cameras and unexposed photographic films and plates, except those sold for industrial or professional photographers' use; projectors for pictures except those sold for commercial, religious, or educational purposes, fifteen per cent.

These, as honourable senators know, are additions to the list.

I continue:

6. Phonographs, record playing devices, radio broadcast or telecast receiving sets and tubes thereof, fifteen per cent.

7. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds, fifteen per cent; Provided that the tax hereby imposed shall not apply to coin collectors used on pay telephones, turnstiles for collecting tolls or charges, coin operated locking devices, nor gas, electric or parking meters.

8. Trunks; suitcases; bags and luggage of all kinds; purses; wallets; billfolds; key and card cases; handbags; jewel cases; dressing and toilet cases; shopping bags, except paper bags; golf and other sports bags; all the foregoing whether fitted or not, fifteen per cent;

Provided that the tax hereby imposed shall not apply to the goods mentioned herein when manufactured expressly for a customer for his use in the operation of his business or profession.

9. Ash trays; tobacco pipes; cigars and cigarette holders; cigarette rolling devices and other smokers' accessories, not to include lighters, matches or tobacco, fifteen per cent.

10. Fountain pens; ball-point pens; ink pencils; propelling pencils, desk sets and all other desk accessories, fifteen per cent.

11. Cigars, twenty-five per cent.

Provided that the sale price of cigars manufactured in Canada shall include the amount of excise duty payable thereon under the Excise Act.

12. Matches, fifteen per cent.

13. Tires and Tubes.

(a) Tires in whole or in part of rubber for automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said vehicles, fifteen per cent;

(b) Inner tubes for use in any such tires, fifteen per cent;

Provided that the tax hereby imposed shall not apply to the goods mentioned herein when used exclusively for the original equipment of such automotive vehicles.

Hon. Mr. Reid: Is there any increase in the tax on bicycle tires?

Hon. Mr. Robertson: I do not think so. My understanding, from a reading of the bill, is that the increased tax only applies to automotive vehicles.

Paragraph 14 reads as follows:

14. (a) Clocks and watches adapted to household or personal use, except railway men's watches, and those specially designed for the use of the blind, and alarm clocks where the sale price by the

Canadian manufacturer or the duty paid value of those imported does not exceed ten dollars, fifteen per cent;

(b) Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stones, fifteen per cent;

Provided that the tax on the articles enumerated in subsections (a) and (b) of this section shall not apply to the goods mentioned where the sale price by the Canadian manufacturer, or the duty paid value of the goods imported, does not exceed one dollar;

(c) Articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products except plated table knives, forks and spoons; pewter ware;

Articles of cut glassware, crystal glassware, cut or not, etched glassware, or metal decorated glassware;

Articles of china, porcelain, earthenware, marble, stoneware or other pottery ware, except articles for use in the preparation or serving of food or drink, fifteen per cent;

Provided that the tax on the articles enumerated in subsection (c) of this section shall not apply to the goods mentioned where the sale price by the Canadian manufacturer, or the duty paid value of the goods imported, does not exceed fifty cents.

The excise tax on these articles was 10 per cent.

Paragraph 15 reads:

15. Carbonated beverages, aerated waters, unfermented fruit juice beverages (not including beverages at least ninety-five per cent of which consists of pure juice of the fruit) and imitations thereof and all other compounded or mixed soft drinks where the beverages, waters or drinks are put up in bottles or other containers for sale, thirty per cent.

16. Candy, chocolate, chewing gum and confectionery that may be classed as candy or a substitute for candy, thirty per cent."

This is not an increase, but is the new tax to which I referred. That concludes the reading of Schedule I.

Schedule II to the said Act is repealed, and a second schedule is substituted therefor.

It reads as follows:

1. Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages, fifty cents per pound.

That is a new tax.

2. Cigarettes, manufactured tobacco and Canadian raw leaf tobacco:

(a) For each five cigarettes or fraction of five cigarettes contained in any package, two cents;

(b) For each ounce or fraction of an ounce of manufactured tobacco, including snuff but not including cigars and cigarettes, contained in any package, two cents;

(c) For each ounce or fraction of an ounce of Canadian raw leaf tobacco when sold for consumption in Canada, one-half cent."

That, honourable senators, is the substance of the bill.