

SECOND READING

Hon. RAOUL DANDURAND moved the second reading of the Bill.

He said: Honourable senators are doubtless aware that this afternoon Hon. Mr. Ilsley, who for the time being is representing the Minister of Finance on the floor of the other House, delivered the Budget speech, in which he explained the Government's plans for financing the cost of the war. A government may finance war expenditure by borrowing or by levying taxes. I am not in a position to say that taxes will be levied to cover war expenditure as we go on, but at the present time a levy of some \$68,000,000 through taxation is projected.

Mr. Ilsley gave a list of bills which would result from the Budget. Among them is this one which we now have before us, an Act to amend the Customs Tariff. It is not a long measure. It provides:

There shall be levied, collected and paid on the following goods, whether dutiable or not dutiable, when imported from any country, the additional rates of duties of customs hereinafter specified:

Whisky, brandy, rum, gin and all other goods specified in Customs Tariff items 156, 156a, and 156b—\$3 per gallon of the strength of proof.

Ale, beer, porter and stout—9 cents per gallon.

Wines of all kinds except sparkling wines, containing not more than forty per cent of proof spirit—7½ cents per gallon.

Champagne and all other sparkling wines—75 cents per gallon.

Manufactured tobacco of all descriptions except cigars, cigarettes, and snuff—5 cents per pound.

Cigarettes weighing not more than three pounds per thousand—\$1 per thousand.

Tea, when the value for duty thereof under the provisions of the Customs Act:

- (a) is less than 35 cents per pound—5 cents per pound.
- (b) is 35 cents or more but less than 45 cents per pound—7½ cents per pound.
- (c) is 45 cents or more per pound—10 cents per pound.

All goods specified in Customs Tariff item 25a—10 cents per pound.

All goods specified in Customs Tariff item 26 except coffee, roasted or ground—10 cents per pound.

Coffee, green, and coffee, roasted or ground—10 cents per pound.

3. This Act shall be deemed to have come into force on the twelfth day of September, one thousand nine hundred and thirty-nine, and to have applied to all goods mentioned in the preceding section, imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date:

Provided that the additional rate of duty of customs of three dollars per gallon of the strength of proof to be levied, collected and

paid on whiskey, brandy, rum, gin and all other goods specified in Customs Tariff items 156, 156a, and 156b shall be deemed to have come into force on the third day of September, one thousand nine hundred and thirty-nine, and to have applied to all goods mentioned in this proviso, imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

This is essentially a money Bill, for which I am asking approval by the Senate.

(Translation)

Hon. ARTHUR SAUVÉ: Have copies of this Bill been distributed?

Hon. Mr. DANDURAND: If they have not, I shall lend the honourable senator my copy.

Hon. Mr. SAUVÉ: I am not asking for any favours. I simply wish to know if copies have been distributed.

Hon. Mr. DANDURAND: Towards the end of a session, and especially a session as short as the present one, it is often necessary to proceed without due regard for the House rules.

Hon. Mr. SAUVÉ: And much too rapidly.

Hon. Mr. DANDURAND: Not at all, since this is a money Bill.

Hon. Mr. SAUVÉ: Why request the House to adopt this Bill before we have an opportunity of acquainting ourselves with its provisions?

Hon. Mr. DANDURAND: I have read it in its entirety, in order that my honourable friend may ascertain the exact provisions of this measure. I have handed a copy of it to the right honourable leader of the opposition (Right Hon. Mr. Meighen). The honourable senator from Rigaud will readily admit, I am sure, that his right honourable leader's qualifications in the matter cannot be doubted.

Hon. Mr. SAUVÉ: I have just received the English version, but there is no French copy.

(Text)

Right Hon. ARTHUR MEIGHEN: Honourable senators, this being a money Bill, of course we would not amend it, and under the circumstances we certainly would not defeat it.

There are only two items the identity of which is not revealed. I do not think the honourable leader of the House (Hon. Mr. Dandurand) told us the general nature of goods specified in Customs Tariff items 25a and 26.