

Hon. Mr. LEGER: That may be. I had not read that section. Still I think it would have been much clearer if the other words had been included.

Hon. Mr. HUGESSEN: Surely that is covered by section 10, which says:

This Act shall be deemed to have come into force on the second day of December.

Hon. Mr. DANDURAND: I desire to tell my right honourable friend that I have heard of quite a number of men who are somewhat nervous regarding the application of the Excess Profits Tax Act and who hope that the referees will take the individual circumstances into consideration.

Right Hon. Mr. MEIGHEN: So far as I know, everybody does.

Hon. Mr. DANDURAND: My right honourable friend said he had considerable sympathy with the referees who will have to try to solve these problems, and that he would rather be a Minister of the Crown than a referee. Perhaps he will except the Minister of Finance, because he has had to stand the brunt of the recriminations that have been heard. My right honourable friend knows that the Minister of Finance is surrounded by a group of very able financial men and officials who have been applying the Customs Act and the Excise Act. They have been wrestling with these difficulties.

My right honourable friend need not be under the impression that his opinions as expressed in this Chamber are treated lightly. I may tell him that I will bring his statement to the particular attention of the Minister of Finance. Probably most of the representations made by the right honourable gentleman have reached the Minister from other sources, possibly the very sources from which my right honourable friend has received his information. Perhaps between now and March next, when the Budget reaches the Commons, the board of referees, together with the Department of Finance, will see if there are any insuperable objections to the application of the Excess Profits Tax Act. If there are, I should expect the Minister to apply to Parliament for some modification.

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.

Right Hon. Mr. MEIGHEN.

THE ROYAL ASSENT

The Hon. the SPEAKER informed the Senate that he had received a communication from the Assistant Secretary to the Governor General, acquainting him that the Right Honourable Sir Lyman P. Duff, Chief Justice of Canada, acting as Deputy of His Excellency the Governor General, would proceed to the Senate Chamber this day at 9.30 p.m. for the purpose of giving the Royal Assent to certain bills.

ADJOURNMENT OF THE SENATE

Hon. Mr. DANDURAND: Honourable senators, I desire to move that when the Senate adjourns this evening, that is, after the two Bills are sanctioned, it stand adjourned until Tuesday, the 4th of March next, at 8 p.m. The other House is adjourning to the 17th of February. My first idea was that we should adjourn to a date eight days later than that, but upon inquiring as to the probability of legislation coming over to us I was informed there was not likely to be anything ready for our attention within less than two weeks after that House resumes. That is why I am moving that we stand adjourned until the 4th of March.

I draw the attention of honourable members to a resolution we passed on November 14, under which the Senate may be reconvened at any time prior to the 4th of March in case of emergency. It reads as follows:

That for the duration of the present session of Parliament, should an emergency arise during any adjournment of the Senate, which would in the opinion of the Honourable the Speaker warrant that the Senate meet prior to the time set forth in the motion for such adjournment, the Honourable the Speaker be authorized to notify honourable senators at their addresses as registered with the Clerk of the Senate to meet at a time earlier than that set out in the motion for such adjournment, and non-receipt by any one or more honourable senators of such call shall not have any effect upon the sufficiency and validity thereof.

It is not easy to enumerate all the situations that might be called emergencies within the meaning of this resolution. I take it that special circumstances connected with the administration of the State, or a request by the Government for the voting of supply, would be sufficient cause for His Honour the Speaker to call the Senate to reconvene at any date prior to March 4.

The motion was agreed to.

The Senate adjourned during pleasure.