

Customs Tariff Amendment

sales tax, whereas the Canadian producer is obliged to pay the sales tax on the ingredients I have mentioned.

The provision for exemption of spinal braces and parts thereof, and articles for the use of the blind, is intended to provide some relief for these unfortunate persons.

Section agreed to.

Sections 6 and 7 agreed to.

Bill reported, read the third time and passed.

CUSTOMS TARIFF AMENDMENT

Hon. J. L. ILSLEY: (Minister of National Revenue) moved that the house go into committee on Bill No. 121, to amend the Customs Tariff.

Motion agreed to and the house went into committee, Mr. Sanderson in the chair.

On section 1—Governor in council may order that certain duties and taxes be disregarded.

Mr. CAHAN: I presume this bill is simply a reproduction of the items as they appear in the ways and means resolution?

Mr. DUNNING: Yes.

Mr. CAHAN: Section 1, subsection (2A) is new, is it not? Is that section identical with the resolution that we had before us?

Mr. ILSLEY: Yes, that is identical. What was before the house on a former occasion was an amendment to the Customs Act. This is an amendment in identical terms to the customs tariff. This relates to the imposition of dumping duty; the other related to the imposition of regular duty.

Section agreed to.

Section 2 agreed to.

On section 3—Schedule B amended.

Mr. STEVENS: There are no clauses in this bill amending the customs tariff other than the amendments which have been effected by the resolutions before the committee?

Mr. DUNNING: There was an amending bill on the customs tariff yesterday. There are none in this bill.

Section agreed to.

Section 4 agreed to.

Schedules A and B agreed to.

Mr. CAHAN: In the twelve years or more that I have been in this house I do not remember that I ever saw so many important

[Mr. Ilesley.]

ills introduced in the last ten days of the session. This session I think is without precedent in that respect.

Mr. DUNNING: As far as these three bills are concerned I can only say that they are introduced precisely as they were in all other sessions during which I have been a member of this house, immediately following the reporting of the resolutions in the customary manner. As to my hon. friend's other remarks, they do not apply to me, as my legislation otherwise has been down for some time.

Bill reported, read the third time and passed.

EXCISE ACT AMENDMENT

Hon. J. L. ILSLEY (Minister of National Revenue) moved the second reading of Bill No. 119, to amend the Excise Act, 1934.

Motion agreed to, bill read the second time, and the house went into committee thereon, Mr. Sanderson in the chair.

Section 1 agreed to.

On section 2—Refund of duties.

Mr. CAHAN: What is the present practice with regard to refunds of excise duties? Is there any time limit within which the application must be made?

Mr. ILSLEY: There is no limitation in the present act as there is in the Customs Act and the Special War Revenue Act. Under the Excise Act there is no limitation.

Section agreed to.

On section 3—Certain spirits subject to an abatement.

Mr. STEVENS: I should like to get the assurance that there are no new sections introduced here that vary the principle of the bill. Does it just carry out the resolutions that have been passed in committee?

Mr. ILSLEY: No, that does not apply to this act. I am informed that only one clause is covered by a resolution which was considered in committee; but this bill had its first reading yesterday and has been distributed.

Mr. STEVENS: From just glancing over the bill—we have been so busy that we have not had time really to read it—it appears to make quite a substantial amendment of the Excise Act.

Mr. ILSLEY: Not substantial; a few miscellaneous amendments of a minor character.

Mr. STEVENS: It is pretty late in the session to bring down a new bill.