think the progress of time will have a chastening effect on the Administration. They too will make errors, yet I think they can avoid some of those made in 1914. I should not like to say anything that would prevent them from seeking in a steady and serious mood to avoid such mistakes; but it is better to make errors than to go too slow—better to make errors than to dampen and deaden the enthusiasm of the country. . Make the fewest possible errors, but get along!

The Hon. the SPEAKER: Is it your pleasure, honourable senators, that this Bill be read a second time.

Some Hon. SENATORS: Carried.

Hon. Mr. SAUVÉ: On division.

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

THIRD READING

Hon. Mr. DANDURAND: With the leave of the Senate I move the third reading of the Bill.

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

The Hon. the SPEAKER: Is it your pleasure, honourable members, to pass this Bill?

Hon. Mr. SAUVÉ: On division.

The Bill was passed on division.

EXCISE BILL
FIRST READING

A message was received from the House of Commons with Bill 7, an Act to amend the Excise Act, 1934.

The Bill was read the first time.

SECOND READING

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

He said: Honourable senators, with the leave of the Senate I move the second reading of this Bill.

Those of you who have the Bill before you will see that the following increases are made in the duties of excise: on spirits distilled in Canada, from $4 to $7 per proof gallon; on Canadian brandy, from $3 to $6 per proof gallon; on all beer or malt liquor brewed in whole or in part from any substance other than malt, from 22 cents to 30 cents per gallon; on malt manufactured or produced in Canada, or imported, from 6 cents to 10 cents per pound; on malt syrup suitable for the brewing of beer manufactured or produced

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in Canada, from 10 cents to 15 cents per pound; on malt syrup imported into Canada and entered for consumption, from 16 cents to 21 cents per pound; on tobacco of all descriptions manufactured in Canada, except cigarettes, from 20 cents to 25 cents per pound actual weight; on cigarettes manufactured in Canada and weighing not more than three pounds per thousand, from $4 to $5 per thousand. Up to a certain time we collected $6 per thousand, then the rate was reduced to $4. Now it is increased to $5.

Right Hon. Mr. MEIGHEN: It is all to correspond with customs increases under the other Bill.

Hon. Mr. DANDURAND: Yes.

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

THIRD READING

Hon. Mr. DANDURAND: With the leave of the Senate I move the third reading of the Bill.

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

SPECIAL WAR REVENUE BILL
FIRST READING

A message was received from the House of Commons with Bill 8, an Act to amend the Special War Revenue Act.

The Bill was read the first time.

SECOND READING

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

He said: Honourable senators, perhaps I could not do better than read the provisions of this Bill.

1. Subsection one of section eighty-three of the Special War Revenue Act, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as amended by section seven of chapter forty-two of the statutes of 1934 is repealed and the following substituted therefor:—

"83. (1) There shall be imposed, levied and collected the following excise taxes:—

(a) a tax of fifteen cents per gallon on wines of all kinds, except sparkling wines, containing not more than forty per cent of proof spirit;

(b) a tax of one dollar and fifty cents per gallon on champagne and all other sparkling wines."

2. Section eighty-five of the said Act, as amended by chapter fifty-four of the statutes of 1931, chapter fifty of the statutes of 1932-33, chapter forty-two of the statutes of 1934, chapter forty-five of the statutes of 1936, chapter forty-one of the statutes of 1937 and chapter fifty-two of the statutes of 1938, is further amended by adding thereto the following paragraph:—