

*Special War Revenue Act*

wish to have the luxury of using fuel oil we must pay for it. But I must object to the tax on food. Sago and tapioca are two very important items. Then we turn to the list where one-half the tax is imposed, or only three per cent, on such articles as boots and shoes, including rubber footwear. These are taxes which I believe the minister might very well have left alone. Then, there are several other items of canned vegetables, such as "vegetables, prepared; beans, baked or otherwise prepared; corn and tomatoes." These are foods used by the ordinary citizen. Instead of being taxed at only half the rate, as formerly, they are placed under the full rate. The list so dealt with is formidable. I should like to know from the minister if he would be good enough to have the list of articles printed in order that we may have it before us for ready reference. I am very grateful to him for what he has already done, but in order that we may know exactly what commodities are removed from the free list, particularly articles of food, and placed under the sales tax regulations, we should have the information before us. Again I protest vigorously against the tax on foodstuffs.

Mr. RHODES: The merit which may be attached to the principle underlying the stabilization fund, is one matter. I believe a discussion of that principle at this moment would not be advantageous. I mention the matter only in reply to the remarks of the hon. member for Edmonton. Whether it be good or bad, such funds as may be necessary in consequence of its establishment are not taken out of revenue. They come out of unemployment relief funds. Although it may not be an important point, for the purpose of accuracy I believe I am justified in making the statement.

Mr. STEWART (Edmonton): I believe I have not understood the minister.

Mr. RHODES: Any money which is expended under the stabilization fund comes out of the unemployment relief vote, and not out of current revenue. Then, with reference to the list of commodities which have been taken out of the free list, the fact is that with a few unimportant exceptions most of the commodities were taxed up to and including the year 1926. Speaking from the standpoint of revenue, conditions to-day are far more necessitous than they were at that time. I make this reference to show that in this form of taxation we are not breaking new ground. Further, I could give a list of rather important commodities which were taxed in 1926,

[Mr. C. A. Stewart.]

but which even under the necessitous conditions of to-day are not being taxed under the present proposals.

The request that a list be printed is in my judgment most reasonable, and I shall endeavour to see that some convenient form is arranged which will enable hon. gentlemen to have possession of the facts.

Mr. RALSTON: With the consent of the committee would it not serve the purpose if that information were inserted at this time in Hansard, without reading it. It would become part of the minister's budget speech.

Mr. RHODES: Is the hon. member referring to the list I have in my hand?

Mr. RALSTON: Yes.

Mr. RHODES: If the committee is prepared to give unanimous consent, I shall give the file to Hansard. As a matter of strict procedure, however, I believe it is not competent for the committee to do so.

Mr. RALSTON: It may be put in as part of the budget.

Mr. RHODES: However, if the committee would give unanimous consent I am content that the list should be printed in Hansard. Perhaps this would be a good time to do so, because Wednesday is a short day, and we would not be unduly encumbering the record.

Some hon. MEMBERS: Agreed.

## 1933 BUDGET

## Résumé of Changes in Sales and Excise Taxes

The following goods, formerly exempt from tax, now taxable at the full rate in force:

Self-raising flour, oatmeal, rolled oats, corn-meal and rolled wheat, when in packages exceeding five pounds each in weight; buck-wheat meal and pea meal; pearl barley; split peas; barley meal; pot barley; rice, cleaned; macaroni and vermicelli; bran and middlings when sold for human consumption in packages exceeding five pounds each in weight;

Molasses; corn syrup; sugar cane syrup;

Fuel in liquid form;

Calcium carbide;

Carbolic or heavy oil, to be used only in creosoting logs and round unmanufactured timber;

Materials, not to include plant equipment, consumed in process of manufacture or production, which enter directly into the cost of goods subject to the consumption or sales tax, manufactured or produced by a licensed manufacturer or producer;

Articles and materials, not to include permanent equipment, which enter into the cost of manufacture or production of goods manufactured or produced by a licensed manufacturer or producer;

Wrought, seamless or lap-welded iron or steel tubing, less than four inches in diameter,