

that came under my observation, the film was imported once; then it went down to the United States to be used, and when it came back a second time, the customs authorities tried to collect double duty. This has been dealt with by an arrangement being made whereby the dealer puts up a bond. The film is just temporarily absent from the country; it comes back again, and that is all there is about the matter.

Mr. ILSLEY: Yes; it is a matter of procedure, or taking the proper steps, that is all. If the hon. member will tell me about those cases I will tell him just what his friends will have to do in future.

Item agreed to.

Materials for use in the manufacture of binder twine and fishing rope.

Mr. DUNNING: These items are being put on the exemption list from the three per cent special excise tax in order to exempt domestic manufacturers from a tax on raw materials which their competitors abroad are not compelled to pay.

Item agreed to.

Paragraph agreed to.

8. That any enactment founded on paragraphs one to seven inclusive of this resolution shall be deemed to have come into force on the second day of May, one thousand nine hundred and thirty-six, and to have applied to all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that date.

Mr. BENNETT: We have amended two or three of these paragraphs, and I remember that on one occasion some difficulty arose in this connection. Perhaps "any enactment founded on paragraphs one to seven inclusive as amended" would be desirable, because that would represent the bill as it will come in founded upon the resolutions adopted by the house. The resolutions include not only those that were before the house when the hon. gentleman made his budget speech but also the amendments made in committee.

Mr. DUNNING: I thank the right hon. gentleman for his suggestion, and I will ask my colleague to move that the paragraph be amended to read:

That any enactment founded on this resolution as amended shall be deemed to have come into force on the second day of May—

And so on.

Mr. ILSLEY: I so move.

Mr. MacNICOL: As crushed stone and gravel will not likely be taken out of a warehouse but be taken rather out of a yard, a quarry or a pit, should not those words be added after the word "warehouse"?

Mr. DUNNING: There is no doubt about that; it is covered.

Paragraph as amended agreed to.

Resolution as amended agreed to.

Mr. BENNETT: Perhaps, when the bill is before the house, the Minister of National Revenue will give us some information as to the number of rebates that have been made in connection with crushed stone and gravel.

Mr. ILSLEY: Very well.

CUSTOMS TARIFF AMENDMENT

5. Resolved, that schedule A to the customs tariff being chapter forty-four of the revised statutes of Canada, 1927, as amended by chapter seventeen of the acts of 1928, chapter thirty-nine of the acts of 1929, chapter thirteen of the acts of 1930 (first session), chapter three of the acts of 1930 (second session), chapter thirty of the acts of 1931, chapter forty-one of the acts of 1932, chapters six and thirty-seven of the acts of 1932-33, chapters thirty-two and forty-nine of the acts of 1934, and chapter twenty-eight of the acts of 1935, be further amended by striking thereout tariff items 16, 28, 28a, 35, 79b, 83(a), 99c, 113, 142, 147, 168, 173, 178, 180a, 183, 199b, 200a, 206, 206a, 208h, 208i, 219d, 219e, 224, 259, 267, 267a, 267b, 268, 269, 270, 271, 272, 273, 274, 275, 284, 286, 288, 312a, 323, 326a, 362, proviso to 380(b), 404b, 409b to 409k inclusive, 409l, 409m, 409n, 409q, 410d, 411b, 412, 412a, 422a, 424, 427, 427a, 428a, 428b, 429(a), 429(g), 430, 430a, 431b, 431c, 435, 438a, 438b, 438c, 438d, 438e, 438f, 438h, 438i, 445a, 445f, 445g, 445k, 445m, 446a, 455, 462, 463, 473, 476a, 494b, 505, 513, 522, 522c, 523, 523a, 523b, 529, 529a, 532, 558b, 558d, 561, 564b, 567a, 569c, 569e, 584a, 584b, 587a, 603, 607 (part 2), 657a, 663c, 672a, 695, 695b, 698, 698a, 703, 718, 783, 802, 811, 813, 818, 821, the several enumerations of goods respectively and the several rates of duties of customs, if any, set opposite each of the said items, and by inserting the following items, enumerations and rates of duty in said schedule A:—

Customs tariff—9c. Horse meat, tripe and other animal offal, unfit for human consumption, and cereal meal, when for use exclusively in the feeding of fur-bearing animals: British preferential tariff, free; intermediate tariff, free; general tariff, free.

Mr. BENNETT: What are the importations under this item?

Mr. DUNNING: It is a new item.

Mr. BENNETT: I see it covers a combination of three items.

Mr. DUNNING: It is extracts from three items, in order to provide a free item for fox and animal feeds. I have an amendment