

Cronyn,
Bristol,
Glass,
Burnham,
Chabot,
Redman,
Spinney,
Hepburn,
Tremain,
McLean (Royal),
Clark (Bruce),
Guthrie,
Scott,
Burrell,
Marshall,
Kemp,
Andrews,
Best,
Munson,
Fraser,
Boys,
Green,

Gauvreau,
Kennedy,
Cardin,
Proulx,
Devlin,
Gauthier,
Lavigueur,
DuTremblay,
Déchène,
Verville,
Truax,
Ross,
Power,
Chisholm,
McCoig,
Béland,
Euler,
Duff,
Boyer,
Fontaine,
d'Anjou,
White (Alta).

Mr. EDMOND PROULX: I was paired with the hon. member for West Peterborough (Mr. Burnham). Had I voted I would have voted for the amendment.

Mr. CHARLES MARCIL (Bonaventure): I was paired with the Minister of Justice (Hon. C. J. Doherty). Had I voted I would have voted for the amendment.

Main motion agreed to on the same division reversed, and Bill read the third time.

BUSINESS PROFITS WAR TAX ACT, 1916, AMENDMENT.

On the motion of Sir Thomas White for the third reading of Bill No. 143 to amend the Business Profits War Tax Act, 1916.

Hon. Mr. LEMIEUX: I have a suggestion to make to the Minister of Finance. As a public man and a counsel I have been asked on many occasions during the last four years to prepare statements for clients and friends as to the application of the Act. Some Trust Companies have also published booklets containing the provisions of the law and at the same time blank forms, in order to inform those who needed some directions before filling in the blank forms, and these booklets have been found very useful. I would ask my hon. friend, in order to facilitate prompt returns and to avoid the making of mistakes by the people at large, to have such a booklet distributed to the various income tax offices in Canada so that those who have to sign the statement called for may have proper directions in that regard. I do not think the compilation and distribution of these booklets would be costly, and would prove very useful to the general public.

Sir THOMAS WHITE: I will be glad to give the matter consideration with a view

of seeing whether the suggestion is practicable or not.

Motion agreed to and Bill read the third time.

INCOME WAR TAX ACT, 1917, AMENDMENT.

On the motion of Sir Thomas White, Bill No. 144 to amend the Income War Tax Act, 1917, was read the third time.

CUSTOMS TARIFF ACT AMENDMENT.

On the motion of Sir Thomas White (Minister of Finance), Bill No. 142 to amend the Customs Tariff, 1907, was read the second time, and the House went into Committee thereon, Mr. Boivin in the Chair.

On section 2—schedule A amended.

The CHAIRMAN: Shall section 2 carry?

Mr. LEMIEUX: Read it.

The CHAIRMAN: Is it the desire of the committee that this clause be read again? It was read and discussed in Committee of the Whole the other day. It is a very long clause.

Mr. BUREAU: Mr. Chairman, we have sent for the hon. member for Brome who has special charge of this Bill.

Mr. ARCHAMBAULT: Mr. Chairman, I understand that item 267a of the schedule does not allow the importation of oil necessary for the manufacture of asphalt. I have communicated to the hon. minister a letter which I have received stating that oil necessary for the manufacture of asphalt has a specific gravity of .7900 or heavier at 60 degrees temperature and up to 130 degrees. I understand also that this oil is manufactured in Canada by the Imperial Oil Company. It seems to me that by not permitting its importation we would be giving protection to the Imperial Oil Company, and I would like to know from the hon. minister if that is the fact.

Sir THOMAS WHITE: I may say to my hon. friend that under Order in Council of August 11, 1908, asphalt and oil for use only for paving purposes is admitted free of duty, and the only tax on these articles would be the $7\frac{1}{2}$ per cent war tax, which we are not removing, except from the class of goods I mentioned in the Budget speech. I am not quite sure as to whether the oil referred to might not come within this definition, but I think my hon. friend, or those he represents, might get a ruling of the Customs Department upon the subject.