

Hon. Mr. DANDURAND: The 6 per cent Sales Tax.

Hon. Mr. FOWLER: It does not come into force until the 1st of January?

Hon. Mr. DANDURAND: No.

Hon. Mr. FOWLER: You are still carrying on business under the old Act to the 1st of January.

Hon. Mr. GORDON: In case goods are bought and paid for but not delivered and still at the point of shipment to the 1st of January, 1924, what will be the tax?

Hon. Mr. DANDURAND: This provision will be in operation on the 1st of January, so until then the present Act applies.

Hon. Mr. GORDON: Then, goods bought and paid for but not delivered previous to that time will come under what tax?

Hon. Mr. DANDURAND: The present tax will be collected.

Section 16 was agreed to.

The preamble and the title were agreed to.

The Bill was reported without amendment.

THIRD READING

Hon. Mr. DANDURAND moved the third reading of the Bill.

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

QUEBEC SAVINGS BANKS BILL

SECOND READING

Hon. Mr. DANDURAND moved the second reading of Bill 231, an Act to amend the Quebec Savings Banks Act, 1913.

He said: There is an Act under which two savings banks in the Province of Quebec operate—the Montreal City and District Savings Bank, and La Caisse d'Economie de Notre-Dame de Québec. Like the Bank Act, this Act must be renewed every 10 years.

Right Hon. Sir GEORGE E. FOSTER: It is simply the renewal of their charters.

Hon. Mr. DANDURAND: Yes, for another 10 years.

Hon. Mr. FOWLER: Why could they not have the same charter as the other banks? Do they do business as savings banks?

Hon. Mr. DANDURAND: The conditions which govern their operations are totally different. They are not commercial operations. The right is given to them to receive de-

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posits and place them, according to enactment, upon more conservative security than the commercial institutions.

Hon. Mr. FOWLER: I suppose the honourable Minister is perfectly familiar with these banks.

Hon. Mr. DANDURAND: I know of their operations.

Hon. Sir EDWARD KEMP: They are in a good sound condition, I understand.

Hon. Mr. DANDURAND: I have heard that they are.

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

THIRD READING

Hon. Mr. DANDURAND moved the third reading of the Bill.

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

EXPORT BILL (PULPWOOD)

SECOND READING

Hon. Mr. DANDURAND moved the second reading of Bill 242, an Act to amend the Export Act.

He said: This Bill gives power to the Governor in Council to prohibit the export of pulpwood—

Of the variety, kind, place of origin, or having the particulars of identification or ownership or production described in the regulation.

Right Hon. Sir GEORGE E. FOSTER: Is that a regulation already passed or to be passed?

Hon. Mr. DANDURAND: To be passed.

Hon. Mr. GORDON: I doubt the wisdom of the Government taking authority to prevent the export of pulpwood. We all know the Provinces helped out the country considerably by preventing the exportation of pine and other woods without their being manufactured into lumber. But that is a different proposition altogether, because there is not much occasion for that export, as the lumber can be manufactured by very small manufacturers in this country to better advantage than it can be shipped away.

In respect of pulpwood I would just say this—and I only speak of that portion of the country which I know. In Northern Ontario there are large tracts taken up by settlers who every winter are engaged in making pulpwood, and who sometimes cannot get as good a price from the paper manufacturers as they can get by exporting it. Therefore they take advantage of the best market and