

said were incorrect. I should like to know just how this will affect a profit on, say a thousand dollars, in two or three of these categories.

Mr. ILSLEY: If the hon. member will put a case, I will give him in a few minutes the exact tax that will be payable. I think that is the best way to get at it.

Mr. COLDWELL: Supposing we have a capital of, say a thousand dollars. We will take the first clause here; we will say there is a profit of ten per cent. What would be the tax payable?

Mr. ILSLEY: I shall have that worked out. It includes two taxes. I will give it to the hon. gentleman on the bill. We are not on the bill now.

Mr. LAWSON: Would the minister glance for a moment at item 4 under income tax resolutions, voluntary donations to an approved patriotic organization or institution. Who is going to do the approving?

Mr. ILSLEY: The Secretary of State for Canada. That is provided for in the bill.

Resolutions reported, read the second time and concurred in.

Mr. Ilesley thereupon moved for leave to introduce Bill No. 6, to amend the Customs Tariff.

Motion agreed to and bill read the first and second times.

Mr. Ilesley thereupon moved for leave to introduce Bill No. 7, to amend the Excise Act, 1934.

Motion agreed to and bill read the first and second times.

Mr. Ilesley thereupon moved for leave to introduce Bill No. 8, to amend the Special War Revenue Act.

Motion agreed to and bill read the first and second times.

Mr. Ilesley thereupon moved for leave to introduce Bill No. 9, to amend the Income War Tax Act.

Motion agreed to and bill read the first and second times.

Mr. MACKENZIE KING: Now that all of the budget resolutions have been reported and the bills have been introduced and gone through their first and second readings, I move that the house agree that Bills Nos. 6, 7, 8 and 9, namely, the four bills which are based on the four resolutions, be referred to committee on one motion. That is adopting

[Mr. Coldwell.]

the same practice with respect to these bills as is adopted as a general rule with regard to private bills, the standing order being that:

All private bills reported to the house by any committee may, on one motion be referred together to a committee of the whole house and such committee may consider and report one or more such bills at the same sitting.

That will help to expedite the matter.

Mr. LAWSON: Are they printed?

Mr. MACKENZIE KING: Three are printed and the fourth is on the way to the house.

Motion agreed to.

EXCISE ACT, 1934

The house in committee on Bill No. 7, to amend the Excise Act, 1934—Mr. Ilesley—Mr. Sanderson in the chair.

Bill reported, read the third time and passed.

CUSTOMS TARIFF AMENDMENT

The house in committee on Bill No. 6, to amend the Customs Tariff—Mr. Ilesley—Mr. Sanderson in the chair.

Bill reported, read the third time and passed.

SPECIAL WAR REVENUE ACT

The house in committee on Bill No. 8, to amend the Special War Revenue Act—Mr. Ilesley—Mr. Sanderson in the chair.

Bill reported, read the third time and passed.

INCOME WAR TAX ACT

The house in committee on Bill No. 9, to amend the Income War Tax Act—Mr. Ilesley—Mr. Sanderson in the chair.

Sections 1 and 2 agreed to.

On section 3—War surtax 20 per cent.

Mr. LAWSON: I have not before me the Income War Tax Act. May I ask which of these schedules relate to rates payable by non-resident owned investment corporations?

Mr. ILSLEY: My information is that they do not.

Mr. LAWSON: These amendments do not affect non-resident owned investments?

Mr. ILSLEY: No.

Mr. CAHAN: The wording of this amendment is clear on its face; but, not having the original act before us, one finds some diffi-