

both ways. These taxes cannot raise revenue if their effect is going to be to discourage people from buying the articles upon which the tax is placed.

Motion agreed to, bill read the second time and the house went into committee thereon, Mr. Dion in the chair.

On section 1.

Mr. Sinclair: I should like to make a correction of a statement I made this morning to the hon. member for Peace River. He asked me whether or not maple syrup as such would be taxed as candy and I told him yes. That answer is partly wrong. There is a tariff board ruling that maple sugar which is sold in block form is regarded as a raw product and is free from such tax but maple syrup which is cut up in small form and sold as a confection will be regarded as candy.

Second, the hon. member for Lake Centre this morning asked whether I would supply a list of the various tariffs—which of course fall into three scales: British preferential, most-favoured-nation and the general tariff—

Excise Tax Act

on the goods which are listed in section 3(a) of schedule I of the act. The department has compiled this list and has gone a little further than 3 (a). They have given the actual tariffs on all the items in section 3. There is another tariff effect of course which is definitely in the resolution, namely the effect of import restrictions necessary because of foreign exchange control. I have also provided a column to show which will still be controlled after October 1 of this year. If there is any interest in it, we can put this list on *Hansard*. It is much too long a list for me to read. If the hon. member just wants it for his own information, I can hand him the list.

Mr. Diefenbaker: I think it should be placed on *Hansard*.

Mr. Sinclair: By leave of the house, then, this table will be inserted in *Hansard*.

The Chairman: Is it the pleasure of the committee to have that done?

Some hon. Members: Agreed.

Mr. Sinclair: The table is as follows:

Tariffs on items in Section 3

Article	Tariff Item	Rate of Duty ad valorem		Import Control effective 1-10-50 (see below)
		B.P. %	M.F.N. %	
Electric appliances and equipment adapted to household use:				
Blankets	445k	15	22½	30 "A"
Chafing dishes	443 (3)	15	22½	30 Nil
Coffee makers	443 (3)	15	22½	30 Nil
Curling irons or tongs	445k	15	22½	30 "B"
Dishwashers	415b	15	22½	35½ "A"
Food or drink mixers	427	10	25	35 { "A"
(electric motors for use with above mixers)	445g	15	22½	37½ { "B"
Food choppers and grinders	427	10	25	35 { "B"
(electric motors for use with above)	445g	15	22½	37½ { "A"
Floor waxers and polishers	427	10	25	35 "A"
Garbage disposal units	427a	Free	10	35 "A"
Hair dryers	445k	15	22½	30 "A"
Irons	445i	12½	22½	27½ "A"
Ironers	427	10	25	35 "A"
Juice extractors	427a	Free	10	35 { "A"
(electric motors for above extractors)	445g	15	22½	37½ { "A"
Kettles	443 (3)	15	22½	30 Nil
Portable humidifiers	427	10	25	35 { Nil
(electric motors for above humidifiers)	445g	15	22½	37½ { "A"
Razors and shavers	445j	Free	Free	10 "A"
Toasters of all kinds	443 (3)	15	22½	30 Nil
Vacuum cleaners and attachments.....	415	5	20	25 "A"
Waffle irons	443 (3)	15	22½	30 Nil
Guns and rifles, of a class or kind made in Canada	441	10	22½	30 "A"
Guns and rifles, of a class or kind not made in Canada	441e	Free	10	30 "A"
Ammunition	441	10	22½	30 "A"
Golf clubs and golf balls	511	20	30	35 "A"
		less 10 per cent		
Fishing rods	511b	Free	20	35 "A"
Fishing reels	440j	Free	20	30 "A"

"A"—Quota from scheduled countries; exempt from non-scheduled countries.

"B"—Permits required from Department of Trade and Commerce for all countries.