

I would like to urge again that the government, if it is at all possible, get rid as soon as possible of this form of taxation, which is about as annoying as anything that could be devised.

Mr. CHAPLIN: I would like to inquire from the minister if it is the intention to do anything in respect to the receipt tax. My reason for asking this is that I believe there is a studied endeavour on the part of people to avoid paying this tax. I would call the minister's attention to one case that came to my notice. I received what I call a receipt after sending a cheque, and on the receipt was written, "Your cheque received. No receipt is necessary." It was signed, and there was no stamp affixed. I would like to ask the minister if that is a legal document, and whether something cannot be done to avoid that sort of thing being done?

Mr. ROBB: My hon. friend who is a business man, and a good business man, knows that if he issues a cheque payable to order, and the payee endorses the cheque, he can have no better receipt than that. That covers it, as I am sure my hon. friend will admit.

Regarding the observations of my hon. friend from Lincoln (Mr. Chaplin) and the hon. member for North Waterloo (Mr. Euler) that the receipt tax is being evaded, I venture to say that to-morrow the officers may look into conditions in the constituencies represented by these hon. gentlemen, because I have in mind that within the last three months a Roman Catholic priest wrote to me and wanted me to see my colleague the Minister of Customs, who is a member of his own church and his own race, because he had taken action against him for not having put stamps on the receipts for pew rent. I say this in all justice to my colleague (Mr. Bureau) who is absent that wherever it is brought to his attention that people are evading the tax he does his best to have it collected. That is what the tax is imposed for. That tax has been in force in Great Britain for many years. The receipt tax is a good tax, and we get a lot of revenue from it, for instance in hotels from tourists and transients who are passing through the country.

Now with regard to the tax on the \$10,000,000 officers have gone after it and I think we will get that collected. I recall since the debate started having a conversation with a representative of the Bankers' Association, and he gave me the assurance that the most of this overdraft tax, that is the one I am talking about now, is paid by big business—stock brokers who deposit securities in the

bank and get an overdraft covering them. From that source there is about \$8,000,000 of revenue derived. If hon. gentlemen wish to lose \$8,000,000 for the sake of a few of us—and I am in the same class as my hon. friend—

Mr. MEIGHEN: Eight millions?

Mr. ROBB: Yes, that is the amount of revenue derived from "big business".

Mr. CHAPLIN: The minister, it seems to me, has missed the point I was trying to get at. I never questioned the value of the receipt that was on the back of my cheque; but when a man sends me a receipt for it I expect it to be stamped. I may say to the minister that he does not need to come to my constituency; there is a case in point that I can produce to him very close to his own constituency.

Mr. ROBB: All right, let me have the facts and we will get after them.

Mr. GOULD: I wish to add my little word of protest to the protest of other hon. gentlemen who have expressed themselves concerning the \$10 cheque. I think I am in receipt of possibly, one hundred letters and telegrams from the western country protesting against this proposed tax. I believe that if the minister would make a recommendation that \$10 should be the minimum he would not necessarily lose any revenue. I am aware that in the past in the case of grain cheques this tax has been evaded in many instances. I could cite instances where one would sell his grain upon the street, receive his ticket from the weighmaster, and then go to the bank and cash it without any question being asked—he got the full amount written upon the ticket. In other places when he presented his ticket at the bank they would insist upon the stamp being placed upon it. I think if such a regulation were enforced the minister would secure as much revenue as he would by requiring the payment of a tax upon a cheque for \$5 or for something over that amount.

I also know that what the hon. member for North Waterloo (Mr. Euler) has said in regard to receipts is true; but of course in that case there is no method whereby the stamp could be cancelled, and therefore the question of legality would not necessarily arise. If the receipt were questioned there would be no difficulty in the individual putting a revenue stamp on the receipt and thereby, possibly, rendering it legal. In the case of bank cheques however it is a different matter; there is no opportunity to avoid the