

As all the items of the Bill have been very thoroughly discussed in another place, and have been agreed to, I think unanimously, a discussion in detail at this late period of the session does not seem to be necessary, particularly as this House does not attempt to amend revenue bills.

Right Hon. Mr. GRAHAM: I should like to ask the Minister why the Government thinks it necessary to continue a war-time measure. Why should we, at this long distance from the war, blame the war for existing conditions and refer to the war in this Revenue Act? Is it not about time we dropped the war as an excuse for taxation? I admit that taxation is necessary; but why not call this a Revenue Act and drop the war-time label? This is not a war-time tax at all.

Hon. Mr. ROBERTSON: With all due respect to my right honourable friend, I can scarcely agree with him. This tax is necessary because heavy annual expenditures arising out of the war are a burden that must still be carried by the country, and because revenues have been falling during the past year or so. I have not heard any suggestion in Government circles that the title of the tax should be changed while the burden of taxation resulting from the war still remains with us. If my right honourable friend desires to suggest another title for the Bill, I shall be glad to give it consideration. The need for a change has never occurred to the Government.

Right Hon. Mr. GRAHAM: Perhaps it would not have occurred to me if I were in the Government.

Hon. Mr. DANDURAND: During the past eight years I have had occasion to present various amendments to the War Revenue Act, and I have always done so in the hope that conditions would improve so that we could get down to a peace level and forget the consequences of the war.

Hon. Mr. ROBERTSON: Were my honourable friend's suggestions made in the House or outside?

Hon. Mr. DANDURAND: I say that in the past I have brought in many amendments to the Special War Revenue Act.

Hon. Mr. WILLOUGHBY: The honourable gentleman never thought of reducing taxes.

Hon. Mr. DANDURAND: Matters have not improved, unfortunately; but it is the world-wide depression that is responsible for this increase in taxation. No particular

feature of the Bill has caught my attention. Taxes, of course, are not agreeable, but the people must bear them in order that income and expenditure may be balanced, and it is the first duty of a Minister of Finance to see that his budget does balance. If nobody on this side of the House desires to discuss any particular clause of this Bill, I am agreeable that after it has been given the second reading it should receive the third reading without being considered in committee.

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

THIRD READING

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

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

CUSTOMS TARIFF BILL

SECOND READING

Hon. Mr. WILLOUGHBY moved the second reading of Bill 111, an Act to amend the Customs Tariff.

Right Hon. Mr. GRAHAM: Explain.

Hon. Mr. ROBERTSON: My right honourable friend is strong on asking for explanations. I will do the best I can.

Right Hon. Mr. GRAHAM: I do not desire to be unduly strong in that respect, but a measure revolutionizing taxation, or partially revolutionizing it, ought to be explained to the House.

Hon. Mr. ROBERTSON: Measures containing amendments in taxation relating to customs are with Parliament every year. One or two of the proposals in this Bill are slightly different from those of the past. One feature that I have in mind at the moment is that certain duties formerly performed by a special board under the Customs Act now fall to the lot of the Tariff Board that we discussed here a few days ago. The Tariff Board is also to have jurisdiction over certain matters that previously came under the Combines Act. So far as changes in taxation are concerned, they are perhaps more numerous than extensive, and unless honourable members desire to discuss matters which have already been discussed for weeks in another place, and which, I frankly confess, I am not capable of discussing very intelligently in detail, there is not much more to be said. However, I am at the disposal of my honourable friends opposite if they desire to go into the details. If the right honourable gentleman from Eganville (Right Hon. Mr.