

think the tax is fair, and I do not object to second reading of the bill.

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

THIRD READING

The Hon. the Speaker: Honourable senators, when shall the bill be read the third time?

Hon. Mr. Robertson: I move that the bill be read the third time now.

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

EXCISE TAX BILL

FIRST READING

A message was received from the House of Commons with Bill 8, an Act to amend the Excise Tax Act.

The bill was read the first time.

SECOND READING

The Hon. the Speaker: Honourable senators, when shall the bill be read the second time?

Hon. Mr. Robertson: I move second reading now.

Honourable senators, this is the second of the four bills to which I referred, and has to do with amendments to the Excise Tax Act. The increases in present taxes and the new taxes contained in this bill cover items which generally speaking do not enter into the cost-of-living budget. The excise tax of 10 per cent on automobiles, radios, etc. is increased to 15 per cent, and certain items of sporting goods and motorcycles, which at the present time bear no special tax, are to be placed in the 15 per cent category. A tax of 30 per cent is to be levied, at the manufacturers' level, on soft drinks, candy and chewing gum. It is expected that the revenue from this source for the balance of the current year will be about \$35.3 million, and for a full year \$82.4 million. It will be noted that the general sales tax of 8 per cent remains unchanged, and that no new items are included in the base to which this tax applies.

Hon. Mr. Reid: May I ask if the honourable leader has copies of the bill for distribution?

Hon. Mr. Robertson: I am very sorry, but I have no extra copies. My honourable friend's complaint is quite legitimate.

Hon. Mr. Reid: Of course it is, and we should have the bill before us.

Hon. Mr. Robertson: The simple fact is that extra copies do not exist. I secured a copy for the honourable acting leader opposite; there may possibly be one other available, but that is all.

Hon. Mr. Reid: This is not the first time the Senate has been asked to consider a measure without the benefit of a printed copy before each member. I am not objecting to the bill before the house, but I am complaining that we have not been supplied with copies of it.

Hon. Mr. Robertson: I am very sorry, but I have no answer to my friend's observation.

Hon. Mr. Roebuck: If the bill could be read to us, perhaps that would relieve the situation somewhat.

Hon. Mr. Robertson: I am delighted to comply with that suggestion; and perhaps as I read honourable senators may wish to ask questions.

The bill reads as follows:

His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. Paragraph (a) of subsection five of section eighty of the Excise Tax Act, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:

"(a) in the case of all articles enumerated in section two of Schedule I, be deemed to apply to any such articles, which are, in Canada, wrapped, packaged, put up in boxes, bottles or jars, or otherwise prepared for sale;"

2. Subsection one of section eighty A of the said Act is repealed and the following substituted therefor:

"80A. (1) There shall be imposed, levied and collected, an excise tax equal to fifteen per cent. of the current market value of all dressed furs, dyed furs and dressed and dyed furs,—

(i) imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper customs officer; or

(ii) dressed, dyed, or dressed and dyed in Canada, payable by the dresser or dyer at the time of delivery by him."

Hon. Mr. Aseltine: May I ask a question at this point? As I understand that provision, an additional 5 per cent is added to the present 10 per cent, making a total tax of 15 per cent.

Hon. Mr. Robertson: That is correct.

3. Section eighty B of the said Act is repealed and the following substituted therefor:

"80B. There shall be imposed, levied and collected an excise tax equal to fifteen per cent of the current market value of the fur contained in any garment, robe, or other article imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper customs officer."

Again the change is, I think, from 10 per cent to 15 per cent.

Schedule 1 to the said Act is repealed and the first schedule to this Act is substituted therefor.

The first schedule is:

Automobiles adapted or adaptable for passenger use with a seating capacity for not more than ten persons each, 15 per cent.