

- (c) motor cycles and all other two or three-wheeled motor-driven vehicles including motors for attachment to bicycles but not including vehicles specially designed for carrying goods or for use by invalids;
- (d) golf clubs and golf balls;
- (e) fishing rods and fishing reels.

3. That there be imposed, levied and collected an excise tax of thirty per cent on carbonated beverages, aerated waters, unfermented fruit juice beverages (not including beverages at least ninety-five per cent of which consists of pure juice of the fruit) and imitations thereof and all other compounded or mixed soft drinks put up in bottles or other containers for sale.

4. That there be imposed, levied and collected an excise tax of fifty cents per pound on carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages.

5. That there be imposed, levied and collected an excise tax of thirty per cent on candy, chocolate, chewing gum, and confectionery which may be classed as candy or a substitute for candy.

6. That any enactment founded upon this resolution shall come into force on the 8th day of September, 1950.

The Minister of Finance—On Saturday next—IN COMMITTEE OF WAYS AND MEANS—The following Resolutions:—

Resolved, That it is expedient to introduce a measure to amend The Excise Act, 1934, and to provide:—

1. That the duty of excise on spirits distilled in Canada be increased from eleven dollars to twelve dollars per proof gallon.
2. That the duty of excise on Canadian brandy be increased from nine dollars to ten dollars per proof gallon.
3. That the duty of excise on malt be increased from sixteen cents per pound to twenty-one cents per pound.
4. That any enactment founded upon this resolution shall come into force on the 8th day of September, 1950.

The Minister of Finance—On Saturday next—IN COMMITTEE OF WAYS AND MEANS—The following Resolutions:—

Resolved, That it is expedient to introduce a measure to amend the Customs Tariff, and to provide:—

1. That Schedule A to The Customs Tariff be amended by deleting therefrom the following enumerations of goods and rates of additional duties of Customs:

Whiskey, brandy, rum, gin and all other goods specified in Customs Tariff Item 156 and 156b	\$7 per gallon of the strength of proof.
Ale, beer, porter and stout	30 cents per gallon.

and by substituting therefor the following enumerations of goods and rates of additional duties of Customs:—

Whiskey, brandy, rum, gin and all other goods specified in the various subitems of Tariff Item 156	\$8 per gallon of the strength of proof.
Ale, beer, porter and stout	40 cents per gallon.