

Taxation

Parcel postal rates from Canada to other countries are based on the charges due to the country of destination and any intermediary countries, when it is found necessary to route the parcels through those countries. Also on the amount due Canada for handling and transportation by railway in Canada, including the conveyance across the Atlantic at 75 cents per cubic foot, which is the same for any parcel going to continental Europe, except the Netherlands.

In the case of those countries in Europe to which it has been possible to resume parcel post services, it has been found necessary to route the parcels through England. Direct steamship services will be used as soon as they become available and when we are assured of proper accommodation and regularity of service.

Our main efforts, of course, have been directed to the reopening of these various parcel post services to those countries in Europe who have so greatly suffered during the war, and which would permit some measure of relief being sent to them by civilians in Canada. It is quite true that in some cases the rates might be considered a trifle high, but it is purely a question of what we have to pay other countries for handling in addition to the cost of the conveyance in Canada and transatlantic dispatch to Europe.

Complaints have also been lodged as to the delivery of parcels, a number of which have not reached their destination. This is absolutely beyond our control. All parcels were sent in good condition from Canada and with the least possible delay. While we are following up these matters with diligence, we cannot press the receiving countries to change their own regulations.

Mr. KIDD: Before we leave this statement of the Postmaster General, I should like to refer to a question I submitted to him in writing a few moments ago. It is as follows:

Will the minister kindly inform the house whether immediate steps can be taken to speed up the regulations to permit ten pound parcels of food or clothing to be sent from Canada to Great Britain, the same as applies to civilians in continental Europe?

I intended to ask this question, and I thank the minister for his lengthy reply.

TAXATION

STATEMENT AS TO TABLING OF REPORT OF ROYAL COMMISSION ON COOPERATIVES

On the order for motions:

Hon. L. S. ST. LAURENT (Acting Minister of Finance): Yesterday the leader of the opposition (Mr. Bracken) inquired about the

[Mr. E. Bertrand.]

tabling of the report of the royal commission on the taxation of cooperatives. With the scanty information I had been able to obtain over the telephone I told him that it had not yet been received from the printer and that it would be tabled as soon as it was received. The leader of the opposition then said, as reported at page 1210 of *Hansard*:

Would it not be possible for some of us on this side to see that report before we proceed with the budget debate? It may not be possible to make it available to every member of the house before the budget debate, but I think that before important speeches are made on the budget we should have the opportunity of seeing that report.

To that I replied:

I think that the request made by the hon. leader of the opposition is quite fair. I will communicate with the officers of the department and see if there are not copies that could be made available to the hon. member and to such other members as may wish to see it, unless of course, I am assured that the report will be available in print almost at once.

The leader of the opposition had said that the Minister of Finance had referred to this report in his budget speech; and I felt that if it had been used by the Minister of Finance it would be only fair that it should also be available to other members who might wish to take part in the same debate. But on further inquiry I found that all that the Minister of Finance said with respect to it is to be found at page 1008 of *Hansard*, and it is as follows:

The second royal commission was directed to report on the taxation of cooperatives. Its report has been received only very recently and it is now being printed for tabling in the house and distribution. There has not as yet been time to give full study to the report but, if it is possible to do so, I shall introduce in the committee on ways and means further resolutions for such changes in taxation as seem desirable after consideration of the recommendations of this commission.

I also inquired about the report itself, and I found that only two copies had been received by the government from the commission. Apart from the briefs, evidence and other material collected by the commission, the report consists of 417 pages. The preamble is a matter of 14 pages; the main part of the report 107 pages. Then there are appendices and charts, original work made and submitted by the commissioners on their responsibility, making up in all 417 pages. One of the copies was sent at once to the king's printer to be printed. He has been communicated with, and we have been informed that if he were to attempt to do the work in the king's printer office it would be a matter of some months before he could get around to it because of the pressure of the daily printing he has to do