

(b) Automobiles adapted or adaptable for passenger use with seating capacity for more than ten persons.....5 per centum

Provided that the tax collected under paragraph (b) above shall in no case exceed \$250 per automobile;

Provided further that the tax on automobiles shall apply on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, servicing, financing, warranty or any other charge contracted for at time of sale, whether charged for separately or not, but not to include heaters or radios;

Provided further that the tax on automobiles shall apply to any such vehicles in transit to dealers or others;

Provided that if a new and unused automobile is on the twenty-fifth day of June one thousand nine hundred and forty in the hands of a dealer and not delivered to another purchaser the tax shall be paid by such dealer when such automobile is delivered.

Provided further that the tax shall not apply to automobiles imported:—

(i) Under customs tariff items 702, 706, 707 and 708;

(ii) by a bona fide settler on a first arrival;

(iii) by a beneficiary resident in Canada, under the terms of a will of a person dying in a foreign country."

8. That schedule I to the said act be further amended by adding at the end thereof the following section:—

"5. Cameras, phonographs, radios and radio tubes.....10 per centum"

9. That schedule II to the said act be amended by repealing section one thereof and substituting therefor the following:—

"Cigars:—

(a) Valued at not more than forty dollars per thousand, per thousand.....\$1

(b) Valued at more than forty dollars per thousand and not more than one hundred and ten dollars per thousand, per thousand.....\$6

(c) Valued at more than one hundred and ten dollars per thousand and not more than one hundred and fifty dollars per thousand, per thousand.....\$14

(d) Valued at more than one hundred and fifty dollars per thousand and not more than two hundred dollars per thousand, per thousand.....\$20

(e) Valued at more than two hundred dollars per thousand, per thousand.....\$32

Provided that the value on imported cigars shall be the duty paid value as defined in section seventy-nine of this act; the value on cigars manufactured in Canada shall include the amount of excise duty payable thereon."

10. That schedule II to the said act be further amended by repealing section three thereof and substituting therefor the following:—

"Tires and tubes:—

(a) Tires in whole or in part of rubber for automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said vehicles....5 cents per pound

(b) Inner tubes for use in any such tires...5 cents per pound

Provided the tax hereby imposed shall not apply to the goods mentioned herein when used exclusively for the original equipment of such automotive vehicles."

11. That schedule II to the said act be further amended by repealing section four thereof and substituting the following:—

"4. Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages.....5 cents per pound."

12. That schedule III to the said act be amended by striking out under the heading of "Farm and Forest," in the eighth and ninth lines the following words:

"farm produce sold by the individual farmer of his own production,"

and substituting therefor the following words:

"farm produce sold by the individual farmer of his own production, not to include canned fruits or vegetables when produced in excess of 10,000 cans of one pound each or their equivalent, per annum, nor flowers, flowering plants or bulbs, when the sales thereof exceed \$500 per annum."

13. That any enactment founded on this resolution shall be deemed to have come into force on the twenty-fifth day of June, one thousand nine hundred and forty, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day.

EXCISE ACT

Resolved, that it is expedient to introduce a measure to amend the Schedule to the Excise Act, 1934, and to provide:—

1. That the duty of excise on malt syrup as defined by paragraph (c) of section six of the Excise Act, 1934, when imported into Canada and entered for consumption be increased from twenty-one cents per pound to twenty-five cents per pound.

2. That the duty of excise on tobacco of all descriptions manufactured in Canada, except cigarettes, be increased from twenty-five cents per pound to thirty-five cents per pound actual weight.

3. That the duty of excise on cigarettes manufactured in Canada which was formerly \$5 per thousand when weighing not more than three pounds per thousand be increased to \$6 per thousand when weighing not more than two and one-half pounds per thousand.

4. That the duty of excise on cigarettes manufactured in Canada which was formerly \$11 per thousand when weighing more than three pounds per thousand shall now apply to cigarettes weighing more than two and one-half pounds per thousand.

5. That a duty of excise of ten cents per pound actual weight apply on all Canadian raw leaf tobacco when sold for consumption.

6. That any enactment founded on paragraphs one, two, three and four of this resolution shall be deemed to have come into force on the twenty-fifth day of June, one thousand nine hundred and forty, and to have applied to all