

INDIRECT TAXES—CLOTHING, ETC.

Mr. LOW:

What is the total amount of indirect taxes collected by the federal government, at all levels of their production and sale to the ultimate purchaser, during 1947, of the following articles: (a) men's hats in the \$8-\$10 retail class; (b) standard four-door Ford sedan equipped as it leaves the factory; (c) Canadian worsted men's made-to-measure suit in the \$70 retail price class; (d) Canadian-made men's shoes in the \$8-\$10 retail price class; (e) House of Lords cigars; (f) Player's cigarettes; (g) Laura Secord chocolate candy in the 90 cents a pound retail class?

Mr. WINTERS: The department has no information as to the exact amount of taxes paid on the articles referred to in the question because of the variation in prices of different manufacturers of the same lines, and the difference in value and quality of merchandise, etc.

The following information as to the application of the taxes on the various articles mentioned is, however, supplied:—

(a) Subject to sales tax only on the manufacturer's selling price to wholesalers or its equivalent;

(b) Prior to November 18, 1947, subject to a 10 per cent excise tax and an 8 per cent sales tax on the manufacturer's selling price. On and after November 18 subject to an excise tax as follows:—

At \$1,200 or less, 25 per cent;

At more than \$1,200 but not more than \$2,000, 25 per cent on \$1,200 plus 50 per cent on the amount in excess of \$1,200;

At more than \$2,000, 25 per cent on \$1,200 plus 50 per cent on \$800, plus 75 per cent on the amount in excess of \$2,000;

and to a sales tax of 8 per cent on the manufacturer's selling price.

(c) Same as in (a).

(d) Same as in (a).

(e) Cigars are subject to an excise tax of 25 per cent and to a sales tax of 8 per cent on the manufacturer's selling price to wholesalers or its equivalent. Cigars are also subject to an excise duty of \$1 per thousand.

(f) Cigarettes are subject to an excise tax of 2 cents for each five cigarettes or fraction of five cigarettes contained in any package, and to a sales tax of 8 per cent payable on the manufacturer's selling price to wholesalers or its equivalent. They are also subject to an excise duty of \$6 per thousand.

(g) Chocolate candy of this type is subject to an excise tax of 30 per cent and to a sales tax of 8 per cent on fifty-one per cent of the retail selling price.

If any of the goods mentioned were imported, the sales tax and the ad valorem excise taxes would apply on the duty paid value. The specific excises would be as stated.

IMPROVEMENT OF NUTRITION

Mr. LAURENDEAU:

What is being done by the Department of National Health and Welfare for the improvement of nutrition in Canada?

Mr. MAYBANK: Surveys have indicated that malnutrition is a condition not confined to any one particular part of the country or income group. It may be said that the three main causes of faulty nutrition are lack of money, lack of information and lack of interest. The Department of National Health and Welfare is taking active steps on all three fronts. The payment of family allowances makes possible the spending of a larger amount on adequate foods. Along with other agencies the department is active in combatting the lack of information on proper nutrition and in attempting to arouse interest in the subject.

The nutrition work of the department is greatly aided by the Canadian council on nutrition which meets twice yearly to plan future programs, ensure co-ordinated effort and eliminate possible duplication of services. The council is representative of provincial and private agencies and consists of scientists, home economists, doctors and others who give freely of their time to answer problems referred to them and also bring to the attention of the department any aspect of nutrition which they consider important and concerning which remedial action should be taken.

While several divisions of the Department of National Health and Welfare take part in efforts to improve the nutritional status of Canadians, the one most intimately connected with the problem is the nutrition division. Also co-operating in that field are such divisions as those relating to child and maternal health, dental health, civil service health, Indian health and family allowances.

The prime responsibility of the nutrition division on its formation in 1941 was to improve the health of war workers through encouraging improved nutrition both in the workers' homes and in connection with cafeterias and canteens operated by war contract plants. While the activities of the nutrition divisions were originally related mainly to the war effort, the end of hostilities has seen a continuation and broadening of its aims. In its objective to improve the health of Canadians through improved nutrition the department has sought and is receiving the active co-operation of provincial and private agencies.