

sands of copies of its daily editions by other means. They stopped that practice the moment the rate was lowered. Le Presse of Montreal, Le Soleil of Quebec, the Toronto Globe and the Toronto Star did the same thing. I have circulars from some of these newspapers in regard to what they propose to do now, although I have not them with me because I did not think this matter would come up to-night.

Mr. BENNETT: The resolution has not been called, but I see no reason why the hon. gentleman should not discuss it.

Mr. VENIOT: I am bringing it up to-night so that the right hon. gentleman may consider it further before the resolution is proceeded with, because I am sure of what I have said.

Mr. STEWART (Edmonton): Before the Minister of Fisheries rises to make his motion, if the Minister of Finance has further changes to announce I think it would be well for him to notify us of them. I confess that we have done a good deal of work in connection with these exemptions under the sales tax, but now they are all going to the board; apparently now we are reduced merely to the imposition of the four per cent tax.

Mr. BENNETT: Broadly speaking.

Mr. STEWART (Edmonton): There are practically no exemptions discontinued, at any rate. If there are other changes in the schedules I think it would be well for the Minister of Finance to let us know, as briefly as possible.

Mr. BENNETT: I have prepared the bills with respect to the sales tax, the insurance items, the postal items and the cheque items. All those are items under the Special War Revenue Act. The matter to which the hon. member for Gloucester has just referred is, of course, a bill which will be introduced by the Postmaster General, and I think there are two other acts under other departments.

Mr. POWER: There is the Income War Tax Act and the Customs Tariff Act. If the right hon. gentleman will permit me, the budget resolutions known as the ways and means resolutions, as I read at the head of the pamphlet which was submitted to us to-night, are divided into four parts. There is the Income War Tax Act, the Special War Revenue Act, the post office and the customs tariff. As I understand the statement of the right hon. Prime Minister now, he proposes for the moment not to touch the Income War

Tax Act, and those are the amendments which are to be moved by the Minister of Fisheries. There was no mention of any of the items coming under the head of the Income War Tax Act.

Mr. BENNETT: The only items dealt with in the amendment to be proposed by the Minister of Fisheries are in reference to the Special War Revenue Act, and there are no amendments except to the sales tax in that act. The stamp tax, the excise tax of 1 per cent, the insurance tax and the cheque tax also are dealt with in that act. Those are all the matters dealt with in the Special War Revenue Act, and it was for that reason I suggested that possibly the business of the house might be expedited if we took that bill as the basis for our discussion. That will complete that portion of the resolutions; so far as we are concerned, when we have given that bill its final reading in this house that will end the matter entirely.

Mr. VENIOT: The Postal Revenue Act will be included in that bill.

Mr. BENNETT: No; that is a separate matter altogether. My hon. friend will realize that this is a matter that relates to the Special War Revenue Act, and that title was continued in the revision of the statutes. These amendments come within the provisions of that statute, and what I have mentioned exhausts consideration of the items that fall within that act. The postal rate on papers falls within the provisions of another act, but the one cent stamp falls within this act, as I have stated.

Mr. VENIOT: The government is adding one cent. Will that apply to air mail service as well as ordinary mail service? At present we have two different routes of air mail, one paying a two cent rate and the other a five cent rate. Will this addition apply to the two cent routes, making it three cents, and to the five cent routes, making the rate for those routes six cents? If it does not under the resolution, why should it not? I am asking this question not because I want to be critical; but if you add the one cent to the two cent rate applying to the air mail service, as it has been added to the two cent rate by train or otherwise you will get an additional revenue of nearly \$190,000, while in respect of the five cent rate in connection with the air mail service the addition of the one cent would yield a further revenue of something like \$100,000. It is important, therefore, that this should be considered.