

**Dunning, Hon. Charles A.—Con.**Budget—*Con.*

order to balance budget; putting an end to era of "blank cheques" and reestablishing control of parliament over government expenditures; special supplementary estimates for special or emergency needs; effective control over spending departments; unemployment relief and railway deficit the two great obstacles to a balanced budget, 2384; government program designed to meet unemployment problem; appointment of national employment commission; summary of revenue sources for the coming year; provision for additional taxation revenue by imposition of new tax levies, 2385; changes in the income tax: increase in ordinary rate of corporation tax; exemption of mining companies from corporate income tax on mines coming into production between 1936 and 1940; the gift tax; taxation of investment holding companies, 2386; increase in sales tax from six to eight per cent; exemptions from sales tax of "consumable materials"; excise tax on automobiles and minor changes in excise tax regulations; excise duty on Canadian brandy; reduction in excise duty on spirits used for pharmaceutical preparations; excise duties on leaf tobacco; extensive and important changes in customs tariff schedules, 2387; recommendations from tariff board on motor vehicles, cotton products, gasoline and artificial silk embodied in tariff amendments; review of duties on cotton goods under British preferential tariff; reduction of intermediate rate of duty on gasoline; reduction in duties on artificial silk, 2388; downward revision of tariff confined to British preferential tariff; effect of Canada-United States trade agreement on trading advantage in Canada of British countries; proposed reductions under all tariffs proposed on wide range of varied commodities; further reduction of tariff on agricultural implements to 7½ per cent, 2389; reductions in duty on stout, prune wine and poplin from Irish Free State; preferential treatment for empire-grown tobaccos and raisins from Australia; privilege to be accorded to Canadians returning from abroad of

**Dunning, Hon. Charles A.—Con.**Budget—*Con.*

\$100 exemption on personal purchases; countervailing duties applicable to cut flowers, potatoes and eggs; application of anti-dumping provisions; tabling of tariff board reports, 2390; government of Canada making earnest and sustained efforts to grapple with manifold problems of the country; amendments to Income War Tax Act, 2391; Special War Revenue Act; Excise Act Amendment; Customs tariff resolutions, 2392-2419

Bureaucratic control, dangers of, 560

Burrows, L. F., on Canada-United States trade agreement, 1012

Business of the house

Amendments to reduce tariffs, 1129-31

Confining discussion strictly to bill under discussion, 1366

Order of, 2997

Canada-United States trade agreement, 1240

Acetic acid, 1074

Adding, and calculating machines, 1135

Agricultural implements, 1112

Albumenized papers and films, 1070

Apparatus for cooking and heating, 1145

Apples, 1039

Arbitrary valuations for individual items, 1163-4

Article IV, 1245

Article VII, 1247-8

Article VIII, 1252

Article X, 1253

Article XII, 1255

Bakery machinery, 1141

Ball and roller bearings, 1143

Bill, 1333-61

Book paper, 1072

Brass band instruments, 1157

Building brick, 1076

Canned fruits, 1035, 1045

Canned vegetables, 1032

Diesel engines and parts, 1143

Dolls, toys, etc., 1162

Dressed lumber, 1156-7

Electric motors, 1146

Electro-plated ware, 1103

Farm wagons, etc., 1144

Firebrick, 1076

Fire engines and parts, 1137

Fiscal treatment for U.S. products, M. (Mr. Mackenzie King), 972-88, 998-1049, 1055-77, 1100-52, 1153-95

Fish, 1046

Fish-preparing machines, 1138

Flagstone, sandstone, duty on, 1077