

PRAYERS

A Message was brought from the House of Commons by their Clerk with a Bill (234), intituled: "An Act to amend the Income War Tax Act", to which they desire the concurrence of the Senate.

The said Bill was read the first time.

After debate, and—

On motion of the Honourable Senator Robertson,

The said Bill was then read the second time, and—

Referred to the Standing Committee on Banking and Commerce.

A Message was brought from the House of Commons by their Clerk with a Bill (239), intituled: "An Act to amend The National Housing Act, 1944", to which they desire the concurrence of the Senate.

The said Bill was read the first time.

After debate, and—

On motion of the Honourable Senator Robertson,

The said Bill was then read the second time, and—

Referred to the Standing Committee on Banking and Commerce.

A Message was brought from the House of Commons by their Clerk with a Bill (243), intituled: "An Act to amend the Senate and House of Commons Act", to which they desire the concurrence of the Senate.

The said Bill was read the first time.

Ordered, That it be placed on the Orders of the Day for a second reading at the next sitting of the Senate.

The Honourable Senator Euler, from the Special Committee appointed to examine into the provisions and workings of the Income War Tax Act and The Excess Profits Tax Act, 1940, presented their fourth Report.

The same was then read by the Clerk, as follows:—

FRIDAY, 14th December, 1945.

The Special Committee appointed to examine into the provisions and workings of the Income War Tax Act and The Excess Profits Tax Act, 1940, and to formulate recommendations for the improvement, clarification and simplification of the methods of assessment and collection of taxes thereunder, beg leave to make their fourth report, as follows:—

Your Committee has held 10 meetings and heard the following witnesses:—

Mr. C. Fraser Elliott, C.M.G., K.C., Deputy Minister of National Revenue for Taxation.

Mr. H. H. Hannam, President and Managing Director, Canadian Federation of Agriculture.

Mr. R. P. Bengough, President, Trades and Labour Congress of Canada.

Mr. G. Fay Davies, General Manager, National Life Insurance Company.

Mr. G. S. Thorvaldson, K.C., Winnipeg, Manitoba.