

The late J. C. Nadon

whom he has been associated since he entered this house in 1949. At that time, when he came here, following the appointment of the present Clerk of the House, he established a wide circle of friends, and to all of us it was a great shock to learn of the sudden and tragic death that removed him from the house. As has been pointed out by the Prime Minister (Mr. St. Laurent), like so many other members he served his own community well and in many capacities before entering the House of Commons. As mayor, chosen by his own people, he had been closely associated with their lives.

In addition to the very deep sympathy we all express to his family, there is also our sympathy to the community with which he has been so long associated.

Mr. M. J. Coldwell (Rosetown-Biggart): Mr. Speaker, my colleagues and I join with the Prime Minister and the Leader of the Opposition in expressing to the late Mr. Nadon's family our sympathy in the loss they have sustained. I noted by the press the day after the house rose for the Christmas adjournment that Mr. Nadon had passed away.

It is always a very sad occasion when we have to record the passing of one of our colleagues in the house. Mr. Nadon came here in 1949 after, as the Prime Minister has said, serving his community as mayor and in many other capacities. While here he enjoyed the friendship of many members in the house. On behalf of those associated with me I extend to the Prime Minister, the government and the Liberal party our sympathy in the loss of one of their colleagues, and to the family our deep sympathy in the loss they have sustained.

Mr. Solon E. Low (Peace River): Mr. Speaker, I should like to say on behalf of the group I represent that we are always very sorry when a fellow member in the house passes. We get to know some members better than others, it is true; but, just the same, we do form here splendid fellowships and do not like to see them broken.

In this instance we understand that Mr. Nadon was a good public servant and well loved by his own people. We therefore extend our sympathy now to his family in their sad bereavement, and to the Prime Minister and the members of the Liberal party our sympathy in their loss of a good follower and supporter in the House of Commons.

MACHINERY AND APPARATUS

EXEMPTIONS OF COMMODITIES FROM EXCISE TAX ACT

Hon. J. J. McCann (Minister of National Revenue): Mr. Speaker, pursuant to the order [Mr. Drew.]

of the house of December 7, 1953, on the motion of the hon. member for Winnipeg North Centre (Mr. Knowles) concerning exemptions of machinery and apparatus as provided for in schedule III to the Excise Tax Act, I am now submitting a copy of a general résumé which the Minister of National Revenue authorized the deputy minister to issue on October 20, 1945, seven days after the exemption was provided for in the budget speech.

This most comprehensive list, which embraces approximately twelve pages of foolscap, did not of course attempt to cover all industries. However, it did define items on which requests for decisions had been made in the intervening period of seven days, and provided a general policy for officers of the department and those affected to follow.

Having regard to the large number of items of machinery and apparatus used in the manufacturing and producing industries of Canada, the hon. member will appreciate the great diversity of articles on which information has to be supplied. The department does not keep separately in its files correspondence dealing with specific requests for interpretations; and the amount of time necessary to examine all correspondence dealt with since January 1, 1951, in order to abstract that dealing with this particular question, would require placing a considerable part of the staff of my department on this work, added to which would be the stenographic help necessary in order to make copies of these lists concerned.

On the ground of economy it is hoped the hon. member will accept the information I am tabling as essentially a compliance with his request. I now wish to table this report.

Mr. Stanley Knowles (Winnipeg North Centre): May I ask the minister whether the summary which he has now tabled in response to an order of the house of December 7 includes anything that might be called a "copy of any general definition of machinery and apparatus made by the Minister of National Revenue in conformity with the requirements of schedule III to the Excise Tax Act"?

Mr. McCann: It does not include what might be called a general definition, because we find that it is impossible to give a general definition of the many tens of thousands of articles of machinery and apparatus. These have been ad hoc decisions.

PRIVATE BILLS

FIRST READINGS—SENATE BILLS

Bill No. 119, for the relief of Esther Smilovitch Benjamin.—Mr. Croll.