

hon. friend from St. John deals. But a grocer or anybody else who knows him would know it would be useless to try and cheat him.

Mr. MARCIL: When buying maple syrup in Montreal I could never find out the quantity contained in the different-sized tins. Some tins would be sold for \$1.25, and others for \$1.50 or \$1.75. One can would contain the imperial gallon, and another the old-time gallon, and you could never tell just what you were getting. This legislation is on the line of what we have already done in the case of maple sugar and maple syrup, where it is imperative on the producer to sell the exact quantity he advertises. It was an old trick of these manufacturers to put the word "strawberry" or the name of some other fruit in large letters on the label, followed by the word "jam" in such small characters that it was almost impossible to see it except on a close examination, and the buyer would consequently be getting strawberry jam when he thought he was buying strawberry preserves. The manufacturers could put up any compound under the word "jam," and the people were often deceived in this way. I quite agree with the hon. member for St. John and the minister that we cannot expect a grocer to put a label on every ounce or pound of goods he sells, but the tin or closed package on the shelf should bear the name of the maker, the date of manufacture, and the quantity, so that the people would not be deceived in what they were buying.

Sir GEORGE FOSTER: This Bill is not intended to cure everything, and besides, the resolution is not the Bill; this is only a partial Bill. I think we might pass the resolution, as I am satisfied the House is in favour of the principle involved. When we get down to particulars, the Bill will of course be open to amendments, and possibly to enlargements.

Resolution reported, read the first and second time, and concurred in.

Sir George Foster thereupon moved for leave to introduce Bill No. 120, founded on the resolution.

Motion agreed to, and Bill read the first time.

#### WAR TAX UPON INCOMES.

##### SECOND READING OF THE BILL AND CONSIDERATION IN COMMITTEE.

Sir THOMAS WHITE (Minister of Finance): moved the second reading of Bill

[Mr. Currie.]

No. 117, to authorize the levying of a War Tax upon certain incomes.

Mr. GRAHAM: The presentation of this Bill for second reading to-day comes as somewhat of a surprise to us on this side of the House, as last night the Minister of Militia told us that the business for to-day would be the Bills on the Order Paper, and after that, the naval estimates. According to the usual interpretation, that would mean more or less unimportant Bills. I think, however, the House is unanimously in favour of the principle of this Bill, and I do not think there will be any objection to giving it a second reading and going into committee. After making certain progress the minister might allow the Bill to stay in committee until we have had an opportunity of digesting the information he will place before us. I do not suppose that he wishes to press the Bill through committee to-day.

Sir THOMAS WHITE: I am glad to adopt the suggestion of my hon. friend. We can give the Bill a second reading and discuss it in committee clause by clause in a general way, making as much progress as we can. It may be that we can use the rest of the day in going over the measure. It was not my expectation that the Bill would be reported to-day.

Motion agreed to, Bill read the second time, and the House went into committee thereon, Mr. Rainville in the Chair.

On section I—short title:

Mr. A. K. MACLEAN: Is there any necessity for retaining the word "war" in the title?

Sir THOMAS WHITE: When considering the short title of this Bill, I had in mind the suggestion my hon. friend made in connection with the Business Profits Tax. He will recall that he suggested that the word "war" should be inserted before the word "tax," and I adopted the suggestion.

Mr. NESBITT: The minister said the other day that he expected this taxation would be more permanent than the business profits tax.

Mr. A. K. MACLEAN: The reason I raised the point was that in my opinion this income tax will remain in force much longer than the war will continue. The short title rather implies that the taxation is for a limited period, but there is this to be said in favour of it. It is an intimation