

LACHINE CANAL—BRIDGE

Mr. MERCIER:

For a copy of all letters, papers, telegrams, petitions, orders in council and other documents regarding the construction of a bridge on the Lachine canal, in St. Henry ward, in the city of Montreal, at De Courcelles street.

JUSTICE DEPARTMENT—CORRESPONDENCE

Mr. HANSON:

For a copy of all letters, correspondence and documents passing between Justice department or any officer thereof and any other minister of the Crown, having reference to a commission presided over by the late Augustus Power, K.C., investigating charges of the alleged maladministration of F. C. Congdon, K.C., during his term as administrator of the Yukon territory, and copy of the report of the said Power commission.

GRAIN ACT LICENSES

Hon. Mr. STEVENS:

For return showing the names of grain dealers in the western inspection division who have taken out a license under the Grain Act. Also a list of those operating in grain and who have not taken out such license.

ILLICIT STILLS CASES—REMISSIONS

Mr. LADNER:

For a return showing a list of cases where remissions have been granted to persons convicted and fined for breach of the Inland Revenue Act in establishing or conducting or being connected with the establishment or conduct of illicit stills or illegal stills, and showing the names of the persons in respect of whom such remissions were made, and the counsels or lawyers acting for such persons; in each case, said return to cover all cases since the first day of January, 1922, and to show the person or persons directly benefiting in each case from such remission.

FRENCH TREATY

BILL TO RATIFY CONVENTION CONSIDERED IN COMMITTEE

House again in Committee on Bill No. 23, respecting a certain Convention of Commerce between His Majesty and the French Republic, Mr. Gordon in the Chair.

Hon. W. S. FIELDING (Minister of Finance): We were on section 2 when this matter was last before the House. The hon. member for Lincoln (Mr. Chaplin) asked for certain information which I have prepared and will be happy to send to him when he takes his seat.

Sir HENRY DRAYTON: I think that when we adjourned we were discussing the effect of the provisions of the act having regard to equality of treatment, and I asked my hon. friends a question as to what they thought the effect of the contract was in regard to the sales tax. I do not think we have any information on that point.

Mr. FIELDING: There is a slight inequality between the local taxes in France

and the sales tax in Canada, and in order to guard against any misunderstanding a clause was put in to provide that the existing condition of affairs should not be prejudiced. The essence of the arrangement is that we shall apply the same rate as sales tax on the French goods as we would on other goods and our own. If any change is made in the sales tax, then the tax would apply on the French goods at the same rate as on our own.

Sir HENRY DRAYTON: Do I understand that the sales tax of Canada is to apply to the French goods just as it applies to the Canadian goods?

Mr. FIELDING: Yes, if there be any change. It is true to-day, except, as I say, that there is a little inequality, and it was because of that the last part of the sentence was put in. But practically speaking the last statement of my hon. friend is correct. The present sales tax rate will apply to imports from France the same as to Canadian imports from other countries.

Sir HENRY DRAYTON: My hon. friend, if I understand him correctly, says that the changes in the present sales tax rate would apply to Canadian goods as to French goods. I was referring to the question of the operation of the sales tax in Canada. Is the same tax to be levied in Canada on the goods of France as on the goods of Canada in Canada?

Mr. FIELDING: There is a difference in our sales tax between manufactured goods and imported goods; but the law will apply to the imported goods from France the same as to imported goods from all other countries. For all practical purposes, in our internal taxation we put France on equal terms with ourselves.

Mr. MEIGHEN: I want to get this clear myself. I know the minister intended anyway to say in his first statement that the sales tax on imported French goods will be the same sales tax as if the goods were imported from any other country?

Mr. FIELDING: Yes.

Mr. MEIGHEN: In his next statement he said that they would be treated the same as Canadian goods.

Mr. FIELDING: As Canadian imports.

Mr. MEIGHEN: It is quite clear the minister so intends. I must say I had doubt as to his power to do so after the reading of the clause to which my hon. friend referred last Friday, and whether he was not going