REGISTRATION OF GREYHOUND RACING STOCK

Mr. NICHOLSON:

Will the Department of Agriculture be responsible for the registration of greyhound racing stock as the department is now responsible for the registration of race horses?

Mr. McCUBBIN: The Department of Agriculture will not be responsible for the registration of greyhound racing stock any more than it is now responsible for the registration of race horses, as such. The function of the department in regard to registration consists in the examination and approval of certificates of registration duly issued by a breed association affiliated with Canadian national livestock records. Eligibility for registration is determined by the ancestry of the individual animal through several generations of breeding, not by its use for racing purposes.

INCOME TAX—CHARTERED BANKS—ALLOWANCE FOR COST OF PUBLISHING ANNUAL STATEMENTS

Mr. KNOWLES:

1. Are chartered banks allowed a deduction for income tax purposes with respect to costs incurred in advertising their annual statements?

2. Are such deductions allowed when said annual statements include political propaganda?

Mr. WINTERS:

1. Chartered banks, in common with other corporations, are permitted to deduct from gross revenue all reasonable operating expenses before arriving at net taxable income. Advertising is considered to be an operating expense.

2. See No. 1 above.

DISTILLING AND BREWING INDUSTRY—INVESTMENT IN NEW PLANT AND EQUIPMENT

Mr. NICHOLSON:

How much capital has been invested in each of the last five years in providing new plant and equipment in (a) the distilling industry; (b) the brewing industry?

Mr. McILRAITH:

Capital Expenditures on New Plant and Equipment, 1942 to 1946

	New buildings and other structures	New machinery and equipment
	$	$
(a) Distilleries—		
1942	568,000	470,000
1943	254,000	564,000
1944	593,000	648,000
1945	1,858,000	586,000
1946	2,872,000	1,134,000
(b) Breweries—		
1942	268,000	713,000
1943	70,000	237,000
1944	90,000	426,000
1945	790,000	1,225,000
1946	2,197,000	3,327,000

TRANSITIONAL MEASURES ACT, 1947—ORDERS IN COUNCIL REPEALED OR AMENDED

Mr. FLEMING:

What orders in council specified in the schedule to the Continuation of Transitional Measures Act, 1947, have been (a) repealed; (b) amended, and on what dates and by what orders?

Mr. JEAN:

Revocations:

			Revoked by	
Dept. of Agriculture				
P.C. 5424	14/7/44	Agricultural food board regulations respecting recovery of subsidies.	P.C. 5040	8/12/47
P.C. 6759	6/11/45	The repayment of subsidy (agricultural products) regulations.	P.C. 5040	8/12/47
Civil Service Commission				
P.C. 8541½	1/11/41	Preference respecting appointments to civil service ex-service men of present war as amended by P.C. 4320, 20/6/45.	P.C. 4632	12/11/47
P.C. 15/1647	9/3/45	"Veterans preference" respecting appointments to the civil service—service on the high seas in a sea-going ship of war.	P.C. 4632	12/11/47
P.C. 16/1647	9/3/45	"Veterans preference" respecting appointments to the civil service—not applicable certain classes in naval forces.	P.C. 4632	12/11/47
P.C. 20/6173	21/9/45	Civil service war service preference—certain persons excluded, as amended by P.C. 29/1046, 22/3/46.	P.C. 4632	12/11/47
P.C. 30/7500	29/12/45	"Veterans preference" respecting appointments to the public service as amended by P.C. 19/3727, 5/9/46.	P.C. 4632	12/11/47