

ermen and the canners and packers, and some of those disputes are now going on. In my own county of Antigonish during this fishing season there have been strikes among the fishermen, protesting against the manner in which the rich and aggressive companies have dealt with them, and I honestly feel that the appointment of one of those prominent men on the Board would not satisfy the fishermen, who would feel that such a man would have an advantage over them in the argument.

If the Department has some policy beyond what this scientific Board has been carrying on, let us know what it is. This Board is not designed to carry on any other policy than that of the scientific investigation of the fisheries and fish problems. If the Department wishes to tack on to the Board some other policy or programme, we should know of it, and I think it would be a mistake to make any change in the law regarding the scope of their work. If there is something else to be done, let it be done by the Department in some other way, because the scientific Board is not designed to carry on any work other than what it is doing. I cannot imagine what the new policy would be; but if there really is a new policy I would be glad to know about it and have an opportunity to discuss it. The leader of the Government has not indicated what that new policy is. If it is for the promotion of the fisheries, to increase the opportunities of fishermen for curing fish, such work, which is not scientific but practical, should be done by the Fishery officers of the Department. If they are going to pay a bounty on fish, or give fishermen assistance to get gearing and boats and better equipment for their work, that is for the Department and not for the scientific Board, and should not be mixed up or connected with scientific work. I have done practical fishing in my day, and have lived all my life in a community of fishermen, and I know a little about it, and I think my honourable friend should give us an opportunity to discuss the new policy, which he has not disclosed.

Hon. Mr. DANDURAND: I think the Senate is sufficiently informed on this question, and I would suggest, in order to expedite the work, that we now vote on the third reading.

The motion was agreed to, and the Bill was read the third time and passed.

## INLAND REVENUE BILL

### SECOND READING

Hon. Mr. DANDURAND moved the second reading of Bill 187, an Act to amend the Inland Revenue Act.

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He said: Honourable gentlemen, this Bill has for its object the altering of the excise duty on cigarettes, which is decreased from \$7.50 to \$6 per thousand; on cigarettes made from raw leaf tobacco or any substitute therefor, weighing not more than 3 pounds per thousand; and on cigarettes made from raw leaf tobacco or any substitute therefor, weighing more than 3 pounds per thousand, \$11 per thousand; they were \$12.50 under the Act of last year. This section shall be deemed to have come into force on the 12th of May, 1923.

Right Hon. Sir GEORGE E. FOSTER: What has led to the idea of reduction?

Hon. Mr. DANDURAND: The increased duty has not produced more revenue—in fact, it has produced a little less—than the lower duty. Under these circumstances, we are bringing it down a degree.

Right Hon. Sir GEORGE E. FOSTER: I suppose the idea is that the duty was placed really so high that it defeated its own object?

Hon. Mr. DANDURAND: To a certain extent, and I am told that it created an incentive to smuggling on the border.

Right Hon. Sir GEORGE E. FOSTER: There is a limit that you cannot pass.

Hon. Mr. TURRIFF: I would like to point out to my honourable friend the leader that that same argument applies all round, and if he would make a general reduction on the tariff he would get more revenue.

Hon. Mr. DANDURAND: In certain cases I would agree with my honourable friend.

The motion was agreed to, and the Bill was read the second time.

### THIRD READING

Hon. Mr. DANDURAND: If my honourable friends express no desire to go into Committee on the Bill, I move that it be now read the third time.

Hon. Mr. FOWLER: I do not know whether this is good legislation or not. Is it the intention of the Government to encourage the smoking of cigarettes?

Hon. Mr. DANDURAND: It is to discourage smuggling.

Hon. Mr. FOWLER: Bootlegging in cigarettes?

Hon. Mr. DANDURAND: When the duty on cigarettes is high it becomes profitable to evade the customs, and an illicit trade is encouraged. If the duty is reduced we may return to normalcy.