

- schedule to be applied to a deceased person's estate sum or gift sum, as the case may be, shall be
- (vi) nil where the sum does not exceed \$20,000,
 - (vii) 15% of the amount by which the sum exceeds \$20,000 if the sum exceeds \$20,000 and does not exceed \$40,000,
 - (viii) \$3,000 plus 18% of the amount by which the sum exceeds \$40,000 if the sum exceeds \$40,000 and does not exceed \$60,000,
 - (ix) \$6,600 plus 21% of the amount by which the sum exceeds \$60,000 if the sum exceeds \$60,000 and does not exceed \$80,000,
 - (x) \$10,800 plus 24% of the amount by which the sum exceeds \$80,000 if the sum exceeds \$80,000 and does not exceed \$100,000,
 - (xi) \$15,600 plus 27% of the amount by which the sum exceeds \$100,000 if the sum exceeds \$100,000 and does not exceed \$130,000,
 - (xii) \$23,700 plus 30% of the amount by which the sum exceeds \$130,000 if the sum exceeds \$130,000 and does not exceed \$160,000,
 - (xiii) \$32,700 plus 35% of the amount by which the sum exceeds \$160,000 if the sum exceeds \$160,000 and does not exceed \$200,000,
 - (xiv) \$46,700 plus 40% of the amount by which the sum exceeds \$200,000 if the sum exceeds \$200,000 and does not exceed \$250,000,
 - (xv) \$66,700 plus 45% of the amount by which the sum exceeds \$250,000 if the sum exceeds \$250,000 and does not exceed \$300,000, and
 - (xvi) \$89,200 plus 50% of the amount by which the sum exceeds \$300,000 if the sum exceeds \$300,000
- (d) an executor or successor may elect to pay all or any part of the tax payable by him in such number (not exceeding six) of equal consecutive annual instalments as is specified by him in his election, on condition of payment by him of interest at such rate as is prescribed by the regulations at the time of the making of the election.

By unanimous consent, Mr. Pepin, seconded by Mr. Macdonald (Rosedale), introduced Bill C-162, An Act to amend the Prairie Grain Advance Payments Act, which was read the first time and ordered to be printed and ordered for a second reading and reference to a Committee of the Whole at the next sitting of the House.

The text of the message and recommendation of the Governor General printed pursuant to Standing Order 62(2) in relation to the foregoing Bill is as follows:

His Excellency the Governor General recommends to the House a measure to amend the Prairie Grain Advance Payments Act so as to provide emergency advance payments to grain producers to meet the costs of drying damp or tough grain during the 1968-69 crop year; such payments to be made to producers for threshed grain in farm storage; to provide further for a formula of calculation of payments, the amount of an emergency advance payment not to exceed six hundred dollars; to provide finally for other related purposes.

Mr. Robinson, seconded by Mr. Roberts, by leave of the House, introduced Bill C-163, An Act to restrict the tar and nicotine content of cigarettes, which