

Excise Tax Act

all the items mentioned—coffee makers, curling irons, dishwashers, and so on. There is not a single item for which there is not a substitute which bears no taxation.

Mr. Fleming: What about electric toasters?

Mr. McCann: Well, I can remember the day when they made just as good toast without having electric toasters.

Mr. Fleming: Do you want to go back to the days of an open fire?

Mr. McCann: Not at all; but I can tell the hon. member that before this thing is over we shall go back to a whole lot of things we used years ago. If we have to spend billions of dollars for war purposes, which produce no revenue, we shall have to be prepared to accept a measure of austerity in this country that we have not had for a long time.

I believe most people have no great objection to this method of taxation. It is one that has been given a great deal of consideration, and we believe it to be equitable and fair. In my department perhaps more detail is involved in the collection of taxes of this kind than in any others, but we take on that added duty believing that the public generally will meet the demand of the times and pay the taxes willingly, despite the criticism of details we have heard from the hon. members on the opposite side.

The Deputy Chairman: I think all hon. members will agree that a general discussion of taxation methods or policies is not relevant to resolution 3. While I should like this interesting discussion to continue, hon. members will realize that I am bound to see that the rules are observed. Therefore I would ask hon. members to keep their remarks strictly relevant to resolution 3.

Mr. Fleming: That is what the minister should have done.

Mr. Blackmore: Surely, Mr. Chairman, you would not object if I answered the argument put forward by the minister.

The Deputy Chairman: I would remind the hon. member for Eglinton that this discussion was brought about by the remarks of the hon. member for Lethbridge. As hon. members know, it is difficult for the chairman to appreciate exactly how the discussion will develop until he has heard a little of it.

Mr. Blackmore: I want to place just two points before the committee. What has been said by the minister and the parliamentary assistant is very good and very sound, and can be easily backed up; but all that has gone into *Hansard* without an answer. Let me give the other side. It is proposed to raise \$18

million through these particular taxes. Suppose you tried to raise the total revenue of Canada through these taxes; where would you get?

The Deputy Chairman: Order. I think the hon. member for Lethbridge should be reminded again that the discussion must be related to resolution 3. According to the rules, remarks in committee must be strictly relevant to the item under consideration.

Mr. Blackmore: Mr. Chairman, you have complete authority in this committee, and I bow to that authority. But if the purpose or meaning behind all this discussion is not advisability or inadvisability of any given tax, I fail to appreciate what it is. The one thing above all others that we should be discussing during this debate is how we can best raise the money we need in order to carry on the affairs of the country. Consequently anyone who has any suggestions to offer should be in order.

The Deputy Chairman: But the question is not to be determined by a discussion of resolution 3. There was an opportunity for such discussion earlier, and when the bill is brought in there will be a further opportunity to discuss the various principles to which the hon. member has referred.

Mr. Blackmore: That will be permitted, will it, on second reading of the bill? There was a great deal of talk going on around me, and I could not hear what you said. When will it be in order to discuss this all-important matter?

An hon. Member: Next week.

Mr. Blackmore: Well, there is levity again.

The Deputy Chairman: The hon. member will realize that the chairman cannot decide questions of order in anticipation. The chairman decides questions of order only as they arise, and at the moment it is not in order to discuss taxation policies.

Mr. Noseworthy: The hon. member for Lethbridge threw out a challenge to the two other opposition groups, to suggest alternative methods of raising this revenue. I merely remind him that in our subamendment, which was supported by his party as well as by the Conservatives, we did suggest one alternative.

Resolution agreed to.

4. That there be imposed, levied and collected an excise tax of fifty cents per pound on carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages.

The Deputy Chairman: Shall the resolution carry?

Mr. Knowles: No.