

Mr. FIELDING: Does the term "automobiles," as it appears in the resolution, serve the required purpose? Is the word so distinctly understood in its meaning, or will it apply, for example, to motor trucks?

Mr. A. K. MACLEAN: It is intended to apply only to passenger automobiles.

Mr. FIELDING: The resolution does not say so. I think the intention is all right, but the minister might consider whether in the Bill which he is going to introduce the term should be made more definite.

Mr. A. K. MACLEAN: I might say that motor trucks do not appear in the Custom returns as "automobiles."

Mr. FIELDING: This matter is going to be dealt with by the excise law and not by the customs law. It may not be necessary to have a clearer definition, but I am only drawing the hon. gentleman's attention to the point. I notice, with regard to matches and playing cards, that adhesive stamps are to be attached. I suppose any postage stamps may be used, as in the case of cheques. But there is no definition of what is meant by an "adhesive stamp." In that connection I will be glad if my hon. friend could give me an idea of how the distinction is kept in the accounts between stamps that are, strictly speaking, postage stamps, and those that are used for internal revenue purposes. For example, if I draw a cheque I can put a two-cent postage stamp on it. Does that money go into the revenue of the post office or into the inland revenue? I have no doubt the matter has been considered, but I am not quite clear how you can do it. I think there must be a large amount of postage stamps used for inland revenue purposes.

Mr. A. K. MACLEAN: When the Bill is under consideration it is proposed to insert a provision that stamps other than adhesive stamps may be used. By the amendment it is proposed that a special stamp be used by the manufacturers of playing cards. It is impossible to estimate what is the proportion of postage stamps now used for excise purposes in Canada.

Mr. FIELDING: Do you say that it is impossible?

Mr. A. K. MACLEAN: It is impossible. I have endeavoured to secure an estimate but found it impossible to do so. When the special War Revenue Tax Act was enacted in 1915, it was upon the strong representations of the members of the House

[Mr. A. K. Maclean.]

that the Minister of Finance was induced to make the provision that a postage stamp might be used in place of the ordinary excise stamp.

Mr. FIELDING: It is a convenience, undoubtedly.

Mr. A. K. MACLEAN: It is unfortunate for statistical purposes, but it is a great convenience to the public to be able to use the ordinary postage stamp.

Mr. LEMIEUX: The resolution provides for a tax on matches. Does the hon. gentleman also propose to provide for a tax on cigar-lighters?

Mr. A. K. MACLEAN: A tax on cigar lighters?

Mr. LEMIEUX: Yes. For example, if I want to present a friend with a little souvenir. I go, say, into Birks and purchase a little silver box with my friend's name engraved, which by a mechanical process will light a cigar.

Mr. BUREAU: What you mean is a gasoline cigar lighter?

Mr. LEMIEUX: Yes, in which alcohol or gasoline is used.

Mr. A. K. MACLEAN: No.

Mr. LEMIEUX: Because by means of these lighters a man can obviate using matches for weeks and months without having to replenish the receptacle.

Mr. SIFTON: That should come under the ten per cent tax on jewellery for personal adornment.

Mr. LEMIEUX: In France, where match manufacture is a monopoly of the state, the Government has imposed a special tax on these cigar lighters.

Mr. A. K. MACLEAN: I desire to move an amendment to the resolution. I move to insert after the word "dollars" on the fourth line from the bottom the words "or where the jewellery was imported or manufactured before the first day of October, 1917," and to insert after the words "importers or" in the second last line the word "retail." The purpose of this amendment is to provide that the payment of the excise tax on jewellery now in stock shall be applicable only to sales made since the first day of October last. As hon. gentlemen will know jewellers carry stocks over from year to year. That is, a great many articles ordinarily known as jewellery are not always saleable and have to remain in stock for a long time. The men in the