

## Questions

Hon. Mr. FIELDING:

1. 24 per cent.
2. 32 per cent.

## STAMPS ON CHEQUES

Sir HENRY DRAYTON:

1. Have any rulings been made for the direction of the public or the banks as to affixing stamps on cheques under the legislation of last session? If so, what ruling or rulings?
2. What are the penalties for failure to affix stamps, or sufficient stamps on the cheques?
3. Have any proceedings been taken in respect of such breaches?

Hon. Mr. BUREAU:

1. No, as far as the Department of Customs and Excise is concerned.
2. As provided by Special War Revenue Act, 1915, part 3, and amendments thereto.
3. Yes.

## NEW BRUNSWICK REPRESENTATION ON RAILWAY BOARD

Mr. MacLAREN:

Is it the intention of the government to add to the new Canadian National Railway Board a representative from New Brunswick?

Hon. Mr. GRAHAM:

After consultation with the president of the Canadian National Railways, it was decided to begin operations with a comparatively small board representative of districts rather than of provinces. Should experience indicate the necessity for further additions, within the limits of the act, the government will not hesitate to make these additions.

## D.S.C.R. HOSPITALS

Mr. ROSS (Kingston):

1. What was the cost per patient in different D.S.C.R. hospitals in Canada for year 1922?
2. What was the per capita maintenance for same institutions for 1921?
3. What was the strength of the staffs of these hospitals at the beginning of the year 1922, and also at the close of the year 1922?

Hon. Mr. BELAND:

1. During the period from April 1, 1922 to December 31, 1922, the average cost per patient per day was \$3.31.
2. From April 1, 1921 to March 31, 1922, the average cost per patient per day in the different D.S.C.R. hospitals was \$3.29.
3. On January 1, 1922, staff employed in the D.S.C.R. hospitals numbered 1,751, and on January 1, 1923, 1,502.

## RECEIPT STAMPS

Sir HENRY DRAYTON:

1. What rulings have been made with reference to the affixing of stamps on receipts as required by legislation of last session? What receipts are exempt from the tax?

[Sir Henry Drayton.]

2. Does the use of forms or printed letters enable the tax to be avoided?

3. Does the usual course of mailing receipts obviate the necessity of stamping them?

4. Has a complete list been compiled showing the different manners in which the affixing of stamps to receipts may be avoided?

5. Under what conditions must the stamp be affixed?

6. What is the penalty for the omission to affix the stamp?

7. Have any proceedings been taken to enforce such penalties?

Hon. Mr. BUREAU:

1. Counter sales slips and cash register tickets are not taxable, provided no words implying or stating acknowledgement of the receipt or the payment of money appear thereon.

Pay-rolls,—signature of employee thereon being receipt for wages,—taxable, in respect of each such signature.

Receipts for payment of legacies are taxable. A receipt for money in a deed or mortgage is taxable.

Receipts for payment of taxes, except those given to, or by, the Dominion Government or Provincial Government, are taxable.

Individual freight bills and periodical statements of same, acknowledging receipt of payment, are taxable.

Customs house brokers' receipts are taxable.

Letters forwarded by mail, also postcards, acknowledging the payment of money, are regarded as letters and cards and not subject to this tax.

All insurance policies, whether fire, life, marine or casualty, wherein the payment of money is acknowledged are taxable.

All insurance receipts, acknowledging the payment of money, are taxable.

Receipts drawn out of Canada, but not valid until countersigned, in Canada, are taxable.

Voucher cheques and cheques with receipts endorsed thereon, when drawn upon or addressed to a bank, are not taxable as receipts.

Remitters counterfoil, being part of a taxable express money order, is not taxable as a receipt.

Employers may, if they so desire, affix a stamp or stamps to the Pay Roll for the amount of the total tax payable in respect of the receipts therein given, and they may cancel same by the method prescribed in the Act.

No stamp duty is required on a mailed post card acknowledging a remittance as such post card bears on the reverse side thereof, evidence that such card has already