

R.S., c. 179;  
1928, c. 50;  
1929, c. 57;  
1930, c. 43;  
1931, c. 54;  
1932, c. 54;  
1932-33, c. 50;  
1934, c. 42;  
1935, c. 33;  
1936, c. 45;  
1937, c. 41;  
1938, c. 52;  
1939, c. 52;  
1939 (2nd  
Sess.), c. 8;  
1940, c. 41;  
1940-41, cc. 1,  
27;  
1942-43, c. 32;  
1943-44, c. 11.

THE HOUSE OF COMMONS OF CANADA

BILL 163.

An Act to amend the Special War Revenue Act.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Sections and subsections repealed.

1. Sections twenty-seven and twenty-eight, subsection one of section twenty-nine, sections thirty, thirty-five, thirty-six, thirty-seven, thirty-nine and sixty-two, subsection two of section sixty-three and section seventy-eight of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, are repealed. 5 10

Fur content of garments, etc.

2. The said Act is further amended by inserting therein, immediately after section eighty A, the following section:—

“**80B.** There shall be imposed, levied and collected an excise tax equal to twenty-five per cent. of the current market value of the fur contained in any garment, robe, or other article imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper customs officer.” 15

Liability for retail purchase and entertainment taxes.

3. The said Act is further amended by inserting, immediately after section one hundred and one, the following section:—

“**101A.** Every person who, being required by or pursuant to this Act to affix or cancel stamps, fails to do so as required is liable to His Majesty for the amount of stamps he should have affixed or cancelled and that amount shall be recoverable in the Exchequer Court of Canada, or in any other court of competent jurisdiction as a debt due to His Majesty.” 25