

the privilege of living in Westmount, or some such district as that. But those people who live in the rural parts of Canada do not have those privileges.

Mr. ABBOTT: Kerosene refrigerators are not taxable.

Mr. CRUICKSHANK: Thank you. I have done something tonight.

Mr. KNOWLES: I have a brief word to say. Once again tonight the Minister of Finance has tried—and unsuccessfully I think—to belittle the problem set forth by the hon. member for Moose Jaw, the hon. member for Grey North, and others, namely the difficulty of getting this tax, which was put on and then taken off, back to the purchaser of the goods. I suggest to the minister the fact that only a few may have been involved, or that it is only a few cents here and there, is not a satisfactory answer. What this whole thing does is to underline the fact that it was a bad piece of business to fly in the face of the constitution. I suggest again that the arguments which have been made from this side of the house and, in particular, against the way in which this was done, have been well taken. We have been attempting to get members of a Liberal government to have some respect for the constitution which, after all, does have some validity.

Mr. FLEMING: The minister indicated that certain wholesalers who had remitted the tax between November 17 and the date upon which the particular articles on which they paid it were removed from the taxable list, have made claims in one way or another for rebate. Could the minister give the total of those claims to date? I do not suppose for one moment that the list is complete, because delays in returns and in calculations are bound to occur. But it would be some guidance to the committee to know the total claims for refunds to date.

Mr. ABBOTT: I shall be glad to see what we can get on it. I do not wish to give too firm an undertaking because, for reasons which my hon. friend will appreciate, it may mean going through monthly returns from a considerable number of manufacturers and wholesalers to see what they had claimed by way of credits on their monthly statements, or specific claims for refunds. I shall ask the officials of the Department of National Revenue to see what information can be given.

For instance, the announcement was made with respect to electrical stoves on December 12, and I am informed that no tax was paid

to the crown with respect to those particular articles, which were originally included in the list.

Mr. JACKMAN: The purchaser paid it, though.

Mr. ABBOTT: I doubt it. I am told by officials of the Department of National Revenue that few purchasers paid a tax on stoves.

Mr. FLEMING: I assume that when the original resolution was compiled and announced over the radio on November 17 there had been prepared by or for the minister an estimate of the revenue that was expected to be yielded by the 25 per cent tax on each of the items. Will the minister give to the committee the estimate for each item so that we may have some appreciation of the whole revenue picture?

Mr. ABBOTT: That question was asked before, again by the hon. member for Muskoka-Ontario, and I told him that I had asked the same question of my officials and was told that it was absolutely impossible to attempt to make any estimate of what the revenue would be from the imposition of this proposed new excise tax, particularly because the taxes were being imposed, not for the purposes of obtaining revenue but to discourage consumption. My officials told me that they could not give me anything which would be really an accurate estimate.

We were able to estimate with a considerable degree of accuracy the amount of revenue which would be lost as a result of eliminating the tax on the domestic consumption of electricity and the removal of the one cent tax on sugar. If my memory serves me aright the estimated loss in the full year from those two taxes was something around the order of \$19,000,000.

It was pointed out to me that the restrictive program under schedule III of the emergency import control act had not been worked out at that time, so that it was not possible to say with any degree of accuracy how many of these articles would probably be produced in Canada during the coming year. Taking all these different factors into consideration, my officials tell me that they could not give me anything that would be even a reasonably accurate estimate of what the tax yield would be from the imposition of these proposed taxes, and therefore I am sorry I cannot give it to the committee.

Mr. MANROSS: Organs are not mentioned in this amendment, so that I suppose the tax has been dropped?