

who were out of work, and they could be used by planes whether privately owned or Government owned; so there is nothing in that argument. The point is that we should not load the Canadian National Railway Company—which means the people of Canada—with any further debt. If private companies want to undertake this enterprise, let them do so under a Government charter. Why should the taxpayers of Canada assume a further burden? I say that we, as the representatives of the people of the country, should not vote for this Bill, nor should we agree to the principle contained in it.

Hon. Mr. MURDOCK: Honourable senators, I rise to a point of order. Is there to be a reasonable observance of the rules of the Senate of Canada, or are determined and stubborn gentlemen to be permitted to run riot? The honourable senator from Lunenburg (Hon. Mr. Duff) has spoken once on this subject. In speaking a second time he is transgressing the rules. He will have plenty of opportunity to speak before the Railway Committee. I submit that under our rules he has no right to speak a second time.

Hon. Mr. DUFF: Replying to the point of order—

The Hon. the SPEAKER: The honourable gentleman from Parkdale (Hon. Mr. Murdock) is quite right. The Hon. Senator Dandurand was supposed to have closed the debate. I am sure the honourable senator from Lunenburg (Hon. Mr. Duff) has been in public life long enough to know the rules even better than your Speaker. His transgression is probably due to the fact that frequently on the second reading of bills we are somewhat lax in our observance of the rules. I would ask the honourable gentleman to conclude his remarks as soon as he possibly can.

Hon. Mr. DUFF: I appreciate what has been said by His Honour the Speaker. I rise now on the point of order raised by the honourable senator from Parkdale (Hon. Mr. Murdock). I am going to ask the honourable gentleman to withdraw the remark he made about my being stubborn.

Hon. Mr. MURDOCK: I humbly apologize, and withdraw the remark. We all realize that my honourable friend is not stubborn.

Hon. Mr. DUFF: I suppose my honourable friend used the words he did because he was speaking from his own viewpoint.

Now, honourable senators, I do not wish to delay the House any longer. I would only say that during the eighteen months I have been here I have noticed that other members

have risen to speak even after the leader of the House has spoken to close the debate. I thought I might have the same privilege.

Hon. Mr. LITTLE: You have had.

Hon. Mr. DUFF: Do honourable members want me to go on or not? I may tell them that I am going to have more to say about this Bill on the third reading.

I will agree with my honourable friend the leader of the House that the Bill should go to a committee and be discussed by it. I conclude my remarks by saying that I am opposed to the Bill, opposed to public ownership, and opposed to the ratepayers of the country being saddled with another white elephant.

Some Hon. SENATORS: Question!

The motion was agreed to, and the Bill was read the second time.

#### REFERRED TO COMMITTEE

On motion of Hon. Mr. Dandurand, the Bill was referred to the Standing Committee on Railways, Telegraphs and Harbours.

#### CUSTOMS BILL

##### MOTION FOR SECOND READING

Hon. Mr. DANDURAND moved the second reading of Bill 84, an Act to amend the Customs Act.

Hon. Mr. BALLANTYNE: Honourable senators, a short time ago I received word from the right honourable the leader on this side (Right Hon. Mr. Meighen) asking me to request the honourable leader of the Government to be good enough not to proceed with the second reading of this Bill this evening, but to bring it up to-morrow.

Hon. Mr. DANDURAND: It will go over until to-morrow.

The motion for second reading stands.

#### BUSINESS PROFITS WAR TAX BILL

##### SECOND READING

Hon. RAOUL DANDURAND moved the second reading of Bill 85, an Act to revive and amend the Business Profits War Tax Act, 1916.

He said: Honourable senators, the explanation of this Bill, which comes from the other House, is as follows: The Business Profits War Tax Act was enacted in 1916 and was in force in respect of accounting periods ending in the years 1915 to 1920, both inclusive. By chapter 10 of the Statutes of 1924 it was enacted that all taxes, interest and penalties payable under the said Act should remain a tax owing to His