

cigar. It is quite true that in this country the payment of six cents for a cigar is somewhat awkward, but it is not impossible of accomplishment. If, during the present year the increased taxation upon the cheaper cigars, appears to do an injustice to the trade, at the next session of Parliament we shall give due consideration to the representations that have been made.

Mr. DuTREMBLAY: Who will be called upon to pay the five cent tax, the farmer or the manufacturer?

Mr. A. K. MACLEAN: That will be controlled by regulations. The price will be paid by the manufacturer and dealer in tobacco, and not by the grower—at least I think that is probable.

Mr. DuTREMBLAY: Paragraph (a) says that 20 cents a pound will have to be paid. If this tobacco is used by a manufacturer he will be called upon to pay 5 cents more, or 25 cents. As most of this tobacco is bought by consumers, they will have to pay this excise of 25 cents. Instead of being 20 cents it will be 25 cents a pound.

Resolution agreed to.

2. Resolved, That it is expedient to provide that no person shall grow tobacco in Canada in excess of the amount or for purposes other than those mentioned in section three hundred and twenty-five of the Inland Revenue Act without a license, that a fee of two dollars be paid for such license, and that a tax of five cents a pound be collected on all tobacco grown with the exception aforesaid.

Mr. KAY: What are the provisions of section 325 of the Inland Revenue Act, and how much tobacco can a man grow under those provisions?

Mr. A. K. MACLEAN: Thirty pounds for each male member of the family.

Resolution agreed to.

WAR REVENUE ACT.

Resolved, That it is expedient to amend the Special War Revenue Act, 1915, and to provide that the tax to be paid by purchasers of a berth in a sleeping car be increased to ten per cent of the price for each berth, but in no case shall the tax be less than twenty-five cents for each berth and that the tax for a seat in a pullman or parlour car be increased to ten cents for each seat; that the definition of the word "Consumer" be amended so as to include a person who buys the articles mentioned for any purpose; that medicinal preparations and compositions excepted at the end of section fourteen be limited to those sold under the name used for them in the publications mentioned in the said section or any preparation manufactured and sold exclusively for the medical profession and on the labels of which no claim is made that the preparation has

medicinal or curative powers or any description as to the amount that constitutes a proper dose; that manufacturers and importers of matches and playing cards be required after the thirtieth day of April, 1918, to affix to each package of matches and playing cards an adhesive stamp of the value of one cent for each one hundred matches or fractional part thereof in a package and of the value of eight cents on each package containing not more than fifty-four playing cards, and that such stamps be placed upon all packages of matches and playing cards held by dealers for sale on the first day of July, 1918, and that such stamps need not be affixed to packages of matches or playing cards manufactured for export; that there be levied a war excise tax equal to ten per cent. upon automobiles, gramophones, graphophones, phonographs, talking machines, cylinders and records therefor, mechanical piano and organ players and records therefor, articles commonly or commercially known as jewellery, whether real or imitation, for adornment of the person, when manufactured or imported after the thirtieth day of April, 1918, on the duty paid value when imported and on the price when manufactured and sold, provided that such war excise tax shall not be payable when the articles are manufactured for export or in the case of jewellery where the total amount of jewellery manufactured by any one person does not exceed the value of one thousand dollars in any calendar year; that a war excise tax be collected upon all automobiles and jewellery imported into Canada for sale or manufactured in Canada on or before the thirtieth day of April 1918, and which on that day have not been sold to bona fide users, of ten per centum of the amount of the duty paid value when imported and of ten per centum of the price when they have been manufactured and sold in Canada, but that no war excise tax be collected upon the same when manufactured for export in accordance with regulations; and that no war excise tax be collected on jewellery imported or manufactured and unsold on the thirtieth day of April, 1918, where the total duty paid value or price of the entire stock of the same held by any one person does not exceed one thousand dollars; and that there be levied a war excise tax of ten cents per pound on all tea entered at Customs on or before the thirtieth day of April, 1918, and held by importers or dealers and which on that day had not been sold, where the stock of such importers or dealers exceeds one thousand pounds.

Mr. A. K. MACLEAN: This resolution contains a great many items and refers to a great many matters—

Mr. LEMIEUX: Have you got an estimate of the amounts you intend to collect?

Mr. A. K. MACLEAN: —and when the Bills are printed there will be an opportunity for hon. gentlemen to make any inquiries they may deem necessary. In connection with the tax on sleeping car berths and parlour car chairs, the estimated revenue is \$130,000, from matches \$3,000,000, and from jewellery over \$200,000.