

*Excise Act*

any duty imposed under this act upon spirits, malt or beer having been reduced, if it is made to appear to the governor in council that in any province the prices of spirituous or malt liquors to the consumer have not been reduced to, or are not being maintained at, levels which will give the consumer the full benefit of any such reduction, the governor in council may order that such reduction shall be no longer in effect and, upon publication of such order in the Canada Gazette, the full rates of duty theretofore payable on such goods shall again be in force and effect.

That any enactment founded on this resolution shall come into force on the twenty-third day of March, one thousand nine hundred and thirty-five.

Mr. MACKENZIE (Vancouver): Can the minister give any information as to reductions in prices effected by provincial governments?

Mr. RHODES: Yes, I have a complete list from all the provinces, and I am in a position to say that by and large the complete reduction has been passed on, although there are places in some provinces where in connection with new brands or varieties it may not have been fully passed on. However I do not regard the incident as closed, because it is my intention to see that the spirit of the act is carried out and that in all cases the reduction is made effective. I intimated this afternoon that I thought the provinces themselves ought to contribute. I can assure my hon. friend however that in those instances where the provinces have not carried out the full spirit of the act, it will be our purpose to see that they do so.

Resolution agreed to.

Mr. RALSTON: When the minister has procured the information regarding the two items would it not be possible for him to table a statement somewhat longer, one which might require a little more preparation but containing information which no doubt he has at hand, namely the value of imports for the fiscal year ended March 31, 1935, in respect of items in the customs tariff on which reductions in tariff have been made under these resolutions.

Mr. RHODES: Yes, I shall endeavour to have that information.

Mr. POULIOT: Several times since the session resumed this month I asked the Secretary of State (Mr. Cahan) when the returns passed on April 3 in regard to increases and decreases in taxation since 1930 would be ready. This week the Secretary of State answered that it had been completed by the Department of National Revenue, but that it had to be revised by the Department of Finance and that it might be ready

[Mr. Rhodes.]

by the middle of next week. Would the minister tell me when the return will be tabled? It is nearly two months since it was ordered.

Mr. RHODES: This is the first time the matter has been brought to my attention, but I am advised that the return in question is quite voluminous. In any event I shall make inquiries and give my hon. friend a definite answer as soon as possible. As far as I am concerned the departments will make every effort to expedite the return.

Mr. POULIOT: I thank the minister, but I would direct the attention of the committee to the fact that as soon as I rose to ask the question the deputy minister left the chamber.

Mr. RHODES: The hon. member's statement of fact is correct, but the departure of the deputy minister had no bearing upon the hon. member's question. I had asked him to secure for me the bills I propose to introduce as soon as the resolutions have been reported. It was at my request he left the chamber, and I believe when my request was made even the preliminary part of my hon. friend's question had not been delivered. Therefore I suggest he must absolve the deputy minister and place the blame upon my shoulders.

Mr. POULIOT: As I am open minded I do not place the blame on the shoulders of anyone.

Resolutions reported, read the second time and concurred in.

#### INCOME WAR TAX ACT

Hon. E. N. RHODES (Minister of Finance) moved for leave to introduce Bill No. 80, to amend the Income War Tax Act.

Motion agreed to and bill read the first time.

#### SPECIAL WAR REVENUE ACT

Hon. E. N. RHODES (Minister of Finance) moved for leave to introduce Bill No. 81, to amend the Special War Revenue Act.

Motion agreed to and bill read the first time.

#### EXCISE ACT AMENDMENT

Hon. E. N. RHODES (Minister of Finance) moved for leave to introduce Bill No. 82, to amend the Excise Act, 1934.

Motion agreed to and bill read the first time.