

Excise Act

Mr. DUNNING: This change is to establish a uniform rate for spirits used for pharmaceutical purposes with the rate at present existing for spirits used in the manufacture of perfumes.

Mr. STEVENS: I understand that this is limited to manufacturers, and the word "manufacturers," I understand, is defined—my definition may not be exact—as bona fide or large manufacturing concerns, as distinct from the chemist who from time immemorial in his own dispensary formerly was in the habit of manufacturing many medicinal concoctions in which spirits were involved. I am informed that ordinary chemists or chemist's shops or drug stores, if you like to call them so, where they put up prescriptions and so forth, cannot now manufacture for sale in their own shops many of these articles that formerly were so manufactured or so prepared, because they have to pay the high retail price for the spirits so used. I ask the minister if it is not possible to extend the definition of "manufacturers" to bona fide chemists putting up medicines for their own sales.

Mr. BENNETT: Is that not covered by the next section, which reduces it down to the same rate, a dollar and a half?

Mr. STEVENS: I was told this past week that most of the druggists—I am speaking of bona fide chemists who have little dispensaries attached to their drug stores—have been forced to give up the preparation of cough medicines. Many of them, particularly in the smaller towns, who put up their own little cough medicines, have been forced to buy these preparations from large manufacturing concerns. Unless this paragraph 3 is entirely new—

Mr. DUNNING: The next paragraph is the one.

Mr. STEVENS: Is this entirely new?

Mr. DUNNING: It is a reduction on the very thing my hon. friend is speaking of.

Mr. STEVENS: I am told that they cannot get it; that this is limited to the manufacturer.

Mr. DUNNING: Perhaps my hon. friend will allow me to pass paragraph 2 and deal with his point on paragraph 3, where it belongs, the paragraph which specifically mentions druggists.

Paragraph agreed to.
[Mr. Bennett.]

3. That the duty of excise imposed upon spirits, sold to licensed druggists and used exclusively in the preparation of prescriptions for medicines and pharmaceutical preparations be reduced from two dollars and fifty cents to one dollar and fifty cents per proof gallon.

Mr. DUNNING: I am advised that any druggist—any chemist, I think was the term my hon. friend used—can get a licence which will enable him to take advantage of the provisions of this section.

Mr. STEVENS: Limited, of course, to prescriptions and pharmaceutical preparations.

Mr. DUNNING: That is pretty broad, is it not?

Mr. BARBER: I think the trouble is that a druggist or chemist necessarily must purchase a certain quantity, five or ten gallons. I think that is where the objection arises.

Mr. DUNNING: The commissioner advises me that five gallons is the minimum purchase.

Mr. BARBER: I think that is the trouble.

Mr. DUNNING: I suppose it is difficult to administer smaller quantities.

Mr. BENNETT: Under existing conditions in the provinces the druggist buys the spirits largely from the licensed vendors, from the government liquor shops in many cases—I think, in all cases now in the western provinces—and it seems to me that he should be allowed to buy as small a quantity as a gallon. There is no difficulty in respect of administration, is there?

Mr. HOWDEN: With all due deference to the hon. member opposite (Mr. Barber), who is a druggist, I think I can say without fear of contradiction that it is very many years since ordinary chemists have used alcohol in the preparation of tinctures or anything of the kind in retail trade. They buy these preparations from the wholesalers, and the only use that I know of for spirits in the retail drug trade is to supply occasional prescriptions from medical men.

Mr. BARBER: With all due deference to the medical man on the other side (Mr. Howden), I have been in the business for thirty years or more, and have practised in his province as well as my own. I know that to-day in many sections the druggists are manufacturing all their tinctures and many of their pharmaceutical preparations. They have been forced to do that. In the past the drawback has been that they had to purchase alcohol in large quantities at a very high