

*Excise Tax Act Amendment*

now. But there will be thousands of these cases, where individuals who purchased from retailers will have no documentary evidence upon which to make claims for refunds. If that is so, who owns that money?

Mr. ABBOTT: The position is this: I do not know whether the retailer charged the tax on stock on hand.

Mr. THATCHER: They did; I can tell the minister they did.

Mr. ABBOTT: Some did and some did not; because I have seen advertisements in papers with respect to some articles which are subject to tax, and those advertisements have stated, "On our stock in hand we are not charging the tax." Some retailers did and some did not. I do not quarrel with that, since the standard practice in connection with the imposition of a tax at this time is that the dealer can collect the tax with respect to stock which he has on hand; because, when the tax comes off, he is, of course, subject to whatever loss he may sustain. That is standard practice. But I have been told that in the case of this particular proposed impost it has not been the general practice of retailers to add the amount of the tax to the stock in hand. I have been told that that is so, and I believe that it is so.

In the case of the particular articles to which my hon. friend referred—sporting goods—that would apply to only a limited field. It applied to such things as tennis racquets and golf clubs, but it did not apply to articles for hockey, baseball or skating, or any of these other winter sports. So that I would doubt if there were any substantial amount of tax collected by retailers on sporting goods before the announcement was made that this tax was not to be placed on such commodities.

I know my hon. friend is in the electrical business, and he no doubt knows whether or not he collected this tax on the stock which he had in hand. I do not know whether he did or not, but I would not blame him if he did. If he did, that is all right; he knows that better than I do. I know some dealers did not.

Mr. CRUICKSHANK: I should like to get into this again, because I happen to be a customer of the hon. member for Moose Jaw. If my recollection serves me correctly, I understood the minister to say over the radio on November 18 that as of that date the tax became effective.

Mr. KNOWLES: Unconstitutionally.

Mr. CRUICKSHANK: I shall not argue that point now. But the minister did say that. I happened to be purchasing certain articles from my hon. friend from Moose Jaw.

[Mr. Bentley.]

Mr. THATCHER: And at wholesale, incidentally.

Mr. CRUICKSHANK: Well, I asked for it. Yes, I purchased it at wholesale. But that is all the more reason we should have price controls, because if the price I paid was wholesale, then heaven help the man who paid retail.

Mr. THATCHER: There was the eight per cent sales tax and the 25 per cent excise tax.

Mr. CRUICKSHANK: But, to be serious about the matter, I happen to be a friend of the hon. member for Moose Jaw. I go to him, and if he had to refund it, he would refund it to me. But, as he says, what about the young man in the middle of Saskatchewan? He has not the same chance, because he does not know the hon. member personally who sold the goods. I happen to know him, and he knows me; but he does not know all his customers.

I say it is most unfair; and it can be carried through in respect of many items, not just on one item concerning sporting goods. It can be carried through on the whole list of items. Either this tax is legal, and the federal government must stand back of it, stand behind it, or it is not legal. It is one or the other. If it was collected illegally, then in my opinion it is the responsibility of the federal government to see that it is refunded.

Then, as it is getting near eleven o'clock, there is one other thing I should like to say. It is all very well to say that these are small items, but the minister has not yet given me a satisfactory explanation. And, incidentally, I did not get this information until tonight, when I asked a boy to get me one off the table of the house. One is expected to put these amendments together tonight. I say, when a minister or anyone else brings in an amendment, every member of the house should have a copy of it, at least on the morning of the day it is to be introduced.

Mr. LESAGE: You had it for a week.

Mr. CRUICKSHANK: Listen, my young friend from Quebec, if you do as good a job in trying to attend to price control, and bring down the price of bread and other things, you will be doing a very good job.

I had intended to speak particularly about refrigerators. If the minister can change the rates simply by bringing in an amendment, I cannot see why he could not bring in an amendment which would concern refrigerators particularly. I refer to those which are operated by kerosene and gasoline in rural districts. It is all very well for those who have