

The minister has made a point of the fact that he is quite consistent; that you must look at the larger picture; that this applies to big corporations. That is quite true; I am in favour of that. He also says that this means a considerable sum of money in revenue. That is very good; he needs it. But I would like to point out to him the very thing he did in a sales tax item under discussion not so long ago when he made an exemption in favour of the small baker. Even last year the small producer of cakes, pies and so on was exempted. I think in this case he will find his own argument turned against him. This year he gives an exemption to the baker who does a business of under \$3,000 a year, saying that he is passing the tax on to the higher one. Should he not make the same concession to the little fellow who happens to be conducting his business as a joint stock company? As I say and as I am sure his officials will tell him, when he takes the big corporations with large profits, if there are any to-day that have large profits, he will find this difference very largely disappears or at least is not nearly as great, but it is very formidable and trying to the small chap who is endeavouring to run his little business as a joint stock company for quite legitimate reasons and not with the purpose of making tremendous profits. I would like the committee to bear that figure in mind—and I am allowing for salary paid in both cases—that the tax to the man who is running his business as a joint stock company and who earns \$5,000 profit, is over \$700, while to the man who is running his business as a single proprietor, the tax is \$120. The difference is entirely too great; it is unfair, inequitable, and I think some change should be made to afford some relief.

Progress reported.

At six o'clock the house adjourned without question put, pursuant to standing order.

Thursday, May 4, 1933

The house met at three o'clock.

STANDING ORDERS

Mr. A. U. G. BURY (East Edmonton) presented the third report of the select standing committee on standing orders and moved concurrence in the second report of the committee.

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Right Hon. R. B. BENNETT (Prime Minister): This motion involves concurrence in the report of a committee, which permits certain bills to be considered at this stage of the session. I merely rise to say that the government cannot give any approval to this course of action being pursued with respect to at least one of the bills which might involve rather lengthy discussion. We will not oppose adoption of the motion, but there is no assurance that the legislation can possibly be considered at this session.

Motion stands.

CANADIAN NATIONAL RAILWAYS— WAGES

Hon. R. J. MANION (Minister of Railways and Canals): Mr. Speaker, I desire to lay on the table of the house the return asked for by the hon. member for Weyburn (Mr. Young) in regard to wage scales and agreements between the Canadian National Railways and their employees. I wish to state that I am laying on the table of the house everything that the railways agree might be given. It is not a complete return of the information as called for, but it contains everything that could be presented in justice to the public interest.

RADIO BROADCASTING

Hon. ALFRED DURANLEAU (Minister of Marine): Mr. Speaker, I desire to lay on the table of the house certain amendments to the radio regulations from Nos. 20 to 30 inclusive.

BRIGHT FAN

Hon. ALFRED DURANLEAU (Minister of Marine): I have also to lay upon the table certain information received with respect to the insurance which was effected on the ss. Bright Fan. A few days ago the hon. member for Melville (Mr. Motherwell) asked for this information. Upon the previous occasion I stated from memory that I had received the information from the insurance company. I shall have to rectify that by stating that the information was received by the owners of the ship.

JUDGES ACT AMENDMENT

Hon. MAURICE DUPRE (Solicitor General) moved for leave to introduce Bill No. 84, to amend the Judges Act.

Some hon. MEMBERS: Explain.