

Another interesting feature, upon which there may be diversity of opinion, is the clause providing that:

The Governor in Council may authorize any Minister of the Crown to enter into negotiations with any authorized representative of the Government of the United States with a view to the making of a commercial agreement between the two countries on terms that may be deemed mutually beneficial. Any agreement so made shall be subject to the approval of the Parliament of Canada.

If the President of the United States, under authority of the United States Tariff Act of 1922, determines to reduce the duties imposed by such Act on the following articles, that is to say:

Cattle; wheat, wheat flour; oats; barley; potatoes; onions; turnips; hay; fish as enumerated in paragraphs 717, 718, 719 and 720 of the Tariff Act of 1922, the Governor in Council may by Order in Council make such reductions of duties on such articles imported into Canada from the United States as may be deemed reasonable by way of compensation for such reductions on Canadian products imported into the United States.

The motion was agreed to, and the Bill was read the second time.

THIRD READING POSTPONED

Hon. Mr. DANDURAND moved the third reading of the Bill.

Hon. Mr. FOWLER: We have not had any chance to look at this Bill. It is an amendment to the Customs Tariff, and I do not think it should go through in this way. I protest against it.

Hon. Mr. DANDURAND: If my honourable friend desires to study it longer—

Hon. Mr. FOWLER: I do.

Hon. Mr. DANDURAND: How long does my honourable friend desire?

Hon. Mr. FOWLER: Put it down for the next sitting of the House. I have not had a chance to read it over. We are being rushed off our feet. I am not used to this, and do not want to be rushed in passing legislation that I do not understand. I feel a certain responsibility, and I trust every other honourable member of this House feels the same responsibility to the country. I want to have an opportunity to give it the "once over," as we call it. We in this House do not even get a chance for the "once over."

Hon. Mr. DANDURAND: I must reproach my honourable friend from Portage la Prairie (Hon. Mr. Watson) with having occupied the attention of my honourable friend from Sussex when I was explaining the main features of the Bill.

Hon. Mr. FOWLER: While I have every confidence in every utterance that falls from the lips of the honourable gentleman, I choose

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to read the Bill for myself and to see what it contains.

Hon. Mr. DANDURAND: My honourable friend will have that opportunity. I move that the Bill be put down for third reading at the next sitting.

The motion was agreed to.

SPECIAL WAR REVENUE BILL

SECOND READING

Hon. Mr. DANDURAND moved the second reading of Bill 230, an Act to amend the Special War Revenue Act, 1915.

He said: The main object of this Bill is to alter the conditions under which the Sales Tax will be collected, and to eliminate the pyramiding which occurs from one stage to another. Under the Act as it is to-day, there are as many as five or six stages at which the Sales Tax is collected.

Hon. Sir JAMES LOUGHEED: What has been the experience of the Government, in view of the fact that the Minister of Finance was warned last Session that disastrous results would ensue? What has been the experience in the enforcement and working out of this tax?

Hon. Mr. DANDURAND: Under the Act which we are now trying to amend the levying of the tax was exceedingly complicated and difficult of management. The purpose of this Bill is to simplify the process. I think my memory does not fail me when I say that the Manufacturers' Association, in their memorandum of January last, made a request along this line. I was present when they made their representations. There were representatives from all parts of the country, and it is to meet those representations and to simplify the system of collection that this Bill is brought in.

Hon. Mr. GORDON: I notice that the maximum to be charged on cheques is \$1 instead of \$2. Of course, it is a very nice thing for us to have our taxes reduced, and at first glance it looks all right; but I submit, in view of the large revenue required, and the deficit which we have, that this is a very injudicious step and one which is altogether in favour of what are generally called rich people. It seems to me altogether illogical that the stamp tax should be less than the note tax. I understand that the old tax of four cents per hundred will still continue without any maximum limit, but that the maximum on cheques will be \$1. It seems to me absurd that a cheque for \$1,000,000 should bear only the same tax as a cheque for \$2,500. It rather operates in favour of those who are well off and against