

*Excise Tax Act Amendment*

squash, racquets, polo, billiards, pool, bowling and curling; fishing rods and reels; (d) firearms except for military or police purposes; (e) engines or motors for use in boats or vessels, except when the boats or vessels are to be used exclusively in commercial or industrial enterprises; (f) outboard motors; (g) motorcycles, and all other two- or three-wheeled motor-driven vehicles including motors for attachment to bicycles but not including vehicles designed for use by invalids; (h) musical instruments of all kinds, not including organs for churches; (i) projectors for slides, films or pictures designed for industrial or professional photographers' use; and (j) toilet articles of all kinds, including combs, mirrors and brushes except tooth brushes, not coming within any other item in schedule one of the said act.

2. That on and after November 18, 1947, the rate of excise tax on automobiles adapted or adaptable for passenger use with seating capacity for not more than ten persons each, imported into or manufactured or produced in Canada be increased from ten per cent to the following rates, namely, on automobiles valued at \$1,200 or less, 25 per cent over \$1,200 but not more than \$2,000, 25 per cent on \$1,200 plus 50 per cent on the amount in excess of \$1,200; over \$2,000, 25 per cent on \$1,200 plus 50 per cent on \$800 plus 75 per cent on the amount in excess of \$2,000.

3. That on and after November 18, 1947, the rate of excise tax on phonographs, record-playing devices, radio broadcast receiving sets and tubes therefor, be increased from ten per cent to twenty-five per cent.

4. That on and after November 18, 1947, the rate of excise tax on cameras, photographic films and plates, projectors for slides, films or pictures, except those designed exclusively for industrial or professional photographers' use, be increased from ten per cent to twenty-five per cent.

5. That on and after November 18, 1947, electricity and gas used in dwellings be exempt from consumption or sales tax; and

6. That on and after November 18, 1947, the excise tax of one per cent per pound on sugar, grape sugar, glucose, sugar syrup, corn syrup, etc., be repealed.

The DEPUTY CHAIRMAN: We have amendments by the Minister of Trade and Commerce. Shall these amendments carry?

Some hon. MEMBERS: Carried.

The DEPUTY CHAIRMAN: Shall I report the resolution?

Mr. MACDONNELL (Muskoka-Ontario): What was that you said, Mr. Chairman?

The DEPUTY CHAIRMAN: We have amendments, moved by the Minister of Trade and Commerce, and I asked if those amendments would carry.

Mr. HAZEN: What amendments are they?

Mr. ABBOTT: They were moved a week or two ago.

[Mr. Ross (Souris).]

The DEPUTY CHAIRMAN: If the committee wishes, I shall read them now.

Mr. ABBOTT: Dispense.

The DEPUTY CHAIRMAN: It was moved by the Minister of Trade and Commerce (Mr. Howe), seconded by the Minister of Agriculture (Mr. Gardiner),

That the resolution to amend the Excise Tax Act now before the house be amended as follows:

1. By deleting from paragraph (a) the following: "grills; hot plates; food or drink mixers; food choppers and grinders; irons and ironers; vacuum cleaners and attachments therefor; floor waxers and polishers;"

2. By inserting the following paragraph immediately after paragraph (a) as paragraph (b): "(b) The following electrical appliances when adapted to household use; food or drink mixers; food choppers and grinders; irons and ironers; vacuum cleaners and attachments therefor; floor waxers and polishers;"

3. By relettering paragraph (b) as paragraph (c) and deleting therefrom the following: "air conditioning, cooling or filtering equipment, and complete parts therefor; oil burners and oil burning equipment;"

4. By deleting paragraph (c);

5. By deleting paragraph (e) and relettering paragraph (f) as paragraph (e);

6. By deleting paragraph (g) and substituting therefor the following:

"(f) motor cycles and all other two or three wheeled motor driven vehicles, including motors for attachment to bicycles, but not including vehicles specially designed for carrying goods or for use by invalids;"

7. By deleting paragraph (h) and relettering paragraph (i) as paragraph (g);

8. By deleting paragraph (j) and substituting therefor the following:

"(h) Toilet articles of all kinds (including combs, mirrors, and brushes other than tooth brushes or shaving brushes, the duty paid value or the Canadian manufacturer's selling price of which combs, mirrors and brushes is more than twenty-five cents each,) and which items do not already come within any other item in schedule one of the said act."

Shall the amendments carry?

Mr. MACDONNELL (Muskoka-Ontario): No. We were dealing with this the night before last.

Mr. ABBOTT: We are just continuing at this time.

Mr. MACDONNELL (Muskoka-Ontario): When the house adjourned, the minister was to give us certain information as to what the last four months had shown with respect to taxes collected and the amount of United States exchange being saved.

Hon. DOUGLAS ABBOTT (Minister of Finance): Yesterday afternoon I was asked to give an estimate of the increase in collec-