

of T-1 General 1943 income tax forms. As it stands at present, the last day for filing this return is April 30.

This office is swamped with clients, who are unable to complete their returns, and with experienced help unobtainable, it is impossible to handle the rush by April 30 with our present staff. This condition is general.

I have similar letters from a number of other people in Peterborough. It is impossible for them to run down to Kingston, over seventy-five miles away, and secure advice from the income tax office there; and Peterborough, being a large industrial city, contains a great number of income tax payers. I wonder if the minister could extend the time for filing this return?

Hon. C. W. G. GIBSON (Minister of National Revenue): The date for filing the returns is set by statute at April 30. Every year we get requests from people who have left to the last minute the completion of their return and find difficulty in preparing the return in the last few days. Individuals have from January 1 to April 30—four months—in which to get their return completed and filed. Nearly always, no matter what date is set, there are requests for extensions. But there is no intention of extending the time for filing the return, although an extension has been granted until August 31 for the payment of the balance owing on last year's tax.

Mr. FRASER (Peterborough West): In regard to that, may I say just a word. The minister has said that these people have had since the first of January. I wish to correct him. Many of those who have to pay income tax have not had their proper returns from the firms until a few weeks ago.

BUSINESS OF THE HOUSE

QUESTION AS TO CONSIDERATION OF REPORT OF SPECIAL COMMITTEE ON REVISION OF STANDING ORDERS

On the orders of the day:

Hon. R. B. HANSON (York-Sunbury): If the Prime Minister has recovered his lost temper, may I venture to ask him a question on the business of parliament and the house. There has been on the order paper since March 7, under the heading "Motions", the following item:

Further consideration in committee of the whole of the report of the special committee on the revision of standing orders.

I had intended to ask before the Easter recess as to when this item was to be disposed of, but, hoping that the government would call the order, I refrained from doing so. I

am now impelled to do so because of the leading editorial in yesterday's *Ottawa Journal*, in which, I think it is fair to say, the writer commends at least three of the major recommendations of that special committee and calls attention to the failure to implement the report of the committee. I now ask the Prime Minister if he will be good enough to designate a day when we can discuss this important matter. I do not like to feel that the labours of that committee have been lost.

I desire to say, sir, if I may be permitted, that under your able chairmanship this committee did a lot of good work. It did not go so far as many people thought we ought to go, but the reason is quite plain—that we desired to protect the rights of certain minorities in parliament, and therefore we could not bring ourselves to recommend to the house that substantive rights which it has taken generations to acquire should be taken away. But we have, I think, brought down recommendations which are of great value and of vital importance, and I am therefore asking the Prime Minister if he would be good enough to arrange for a date when we can dispose of this report.

Right Hon. W. L. MACKENZIE KING (Prime Minister): Before I answer my hon. friend's question, may I say just a word with respect to what he said in introducing it. My hon. friend was not in the house last night, or perhaps I would not have to repeat what I am about to say. I drew attention last night—

Mr. HANSON (York-Sunbury): I was home ill last night.

Mr. MACKENZIE KING: My hon. friend will realize that I should be the last not to understand why he would not be here in the evening. However, in a moment he will see the point I am making. I find it necessary at times to call attention to what I would describe as the tactics of the official opposition, and a part of their tactics is to create the impression that from time to time I lose my temper in this house.

Mr. HANSON (York-Sunbury): Perish the thought! We did not have it this afternoon!

Mr. MACKENZIE KING: I was going to say that I mentioned last night that on any occasion when the opposition take exception to what has been said by the government and begin to lecture the government they become very sensitive if we reply, they seem to feel that while they have the right to criticize, we have no right to take exception to their criticism, and when we do take exception to their criticism it is suggested that I have lost my