

Supply—National Revenue

Customs and excise divisions—

287. Inspection, investigation and audit services, \$3,491,435.

Mr. Pearkes: Would the minister explain the difference in responsibility between a port and an outport? My reason for asking is that I have received complaints from what I believe is now an outport from the port of Victoria, namely Sidney, on Vancouver island. At one time I believe it was classified as a port, but it is now classified as an outport. The result is, I am told, that articles arriving by airmail at the airport of Patricia bay, which is exactly one mile from Sidney, have to be taken to Victoria, a distance of about 20 miles, and then brought back to Sidney, if the recipient of that parcel happens to be a resident of Sidney. There seems to be no facility for the delivery of parcels from the airport to the village of Sidney, although I believe Sidney is now an outport and, in the past, was a port, as far as customs duties are concerned.

A considerable number of tourists arrive by boat and are dealt with through the customs port at Sidney. But this does not seem to apply to those who arrive by air, who must have their parcels sent in to Victoria.

Mr. McCann: Whether a place is a port or an outport is a matter of departmental designation. There should be no difficulty in the matter the hon. member has referred to. We will have it looked into and will try to clear it up to his satisfaction.

Mr. Pearkes: Would the minister give consideration to the advisability of restoring Sidney to the status of a port?

Mr. McCann: Yes, we will give consideration to it.

Item agreed to.

Customs and excise divisions—

289. Construction or acquisition of buildings, works, land and new equipment, \$845,150.

Mr. Macdonnell: The minister has explained that where it is a case of the rental of buildings, the Department of Public Works pays. On the other hand apparently the department is acquiring land for its own purposes, to construct its own buildings. Is that correct?

Mr. McCann: We do a certain amount of temporary building at smaller ports. For instance, along the international boundary line between Canada and the United States there are lots of places where a highway intersects and we must have either a full-time or a part-time officer in charge. The matter of construction might involve a small

building of perhaps \$10,000. We would construct such a building, ask for the appropriation, and have the right to do so.

But when it comes to the construction of a large building in a large port such as Vancouver or Toronto we would make a requisition to the Department of Public Works to supply the facilities for us. In a great many places we may occupy a building occupied by another department of government. Hon. members will have noticed, travelling across the country, that very often the post office building in a location may have facilities upstairs for customs and excise. We try to be as economical as we can in that regard. But in the smaller places we do the actual construction, under provisions set out in our own department.

Mr. Macdonnell: Then the distinction is not really a matter of principle, but is more or less by guess and by God.

Mr. McCann: Oh, no.

Mr. Macdonnell: I am referring to the dividing line between where you carry on under your own steam and where you have the Department of Public Works set you up in business.

Mr. McCann: It depends entirely upon the size of the building and the requirements of the point involved. For instance, we would not think of constructing a building that would cost, let us say, \$100,000 or perhaps a million dollars. But when it comes to a smaller place where only a few thousand dollars would be involved, we would go ahead. And we have found over the years that we have done this with perhaps greater expedition than it could be done by any other department. It is for that reason we have adopted that policy.

Mr. Macdonnell: I am not going to press it further; but I still think my definition is the best one that has been given thus far.

Item agreed to.

Taxation division—

290. General administration, \$2,524,429.

Mr. McCann: I wish to make a brief statement.

To assist hon. members in their consideration of the taxation division's estimates, I should like to comment briefly on the more significant features of the operations and the estimates of the division.

As set out on page 49 of the estimates, the amount of \$27,539,017 will be required to operate the taxation division for the 1955-56 fiscal period. This figure represents an increase of \$1,372,024 over the amount provided for the last fiscal year. To function during