

Mr. EDWARDS: I understand that and that is what I protest against. There is always a sufficient number of lawyers in this House to look after any and every member of the legal fraternity and there is no reason under heaven that you can give and that is logical why a judge, any more than anybody else, should be exempted from taxation on his income.

Mr. LEMIEUX: It is the law.

Mr. EDWARDS: It is no answer to say that you have a Judges' Act which exempts them. An Act passed by this Parliament can be changed by this Parliament. My contention is that we have laid down a principle here that an unmarried person is exempt from paying income tax up to a certain amount, that a married person is exempt from paying income tax up to a certain amount, but if an unmarried or a married person has an income which comes within the schedule provided under the law, he is liable to pay the income tax and I do not care whether that income is derived from a pension for services that a man has rendered as a civil servant, if the income reaches the amount stipulated in the law, that man has to pay income tax just the same as any person else. If he happens to be a judge who has retired and has an income within the meaning of the schedule I do not see any reason under heaven why he should be exempt from payment of the tax. We pay entirely too much attention to judges and we give them certain privileges in this country that they are not entitled to any more than any person else. They are not white winged angels in my estimation, and I do not propose to place them on any pedestal of superiority over any person else. Let them meet their obligations to the State just as every other person has to do. Who is to provide for the old age of the farmer who has worked all his life trying to get a little property around him? Talk about the high cost of living! My hon. friend speaks about the retired judge who has been pulling down \$5,000 and \$6,000 of a pension, but there is no consideration for the man who has worked hard all his life trying to get a little property together and to give his children an education. He can get along as best he may. Judges should be made to conform to the laws of the country and to meet their responsibilities just the same as other men.

Mr. J. H. THOMPSON: I quite agree with the hon. member for Frontenac (Mr. Edwards). I am in favour of the income tax, but I think that it will take time to get

[Mr. Lemieux.]

it working smoothly. On going through the country I find there are a great many farmers and people in villages who do not understand the Act. The form sent out for them to fill in is too complicated. I believe that ninety per cent of the people do not understand it. They are quite willing to pay the tax, providing that they feel that their neighbour is paying it also. If a man is conscientious in filling in the form, he is taxed highly, while another man who thinks that he does not have income enough and does not go into the matter closely, gets off scot free. There should be a change. I am quite in accord with the hon. member for Huntingdon (Mr. Robb). I believe that the work of collection could be managed better by the secretary treasurer of the municipality. If that is not workable, I would like to ask the minister if it would not be possible for the income tax collector to be moved around from place to place. I will give you an instance. In my riding there are five villages. A great many people live in those places who do not understand how to make the return. If the collector would spend a week in those different villages, assisting farmers and others in making out their returns, it would go a long way in helping the situation. I am sure that these people are willing to pay. But there are questions on the form that no farmer can very well answer. There is one question in connection with horses: How much does it cost to produce a horse? Different farmers have spoken to me about this. One year hay is worth \$10 a ton, while another year it is worth from \$20 to \$30. No man can tell what it costs him to produce a horse. That form might be simplified, and, if it cannot be, I would like to see the income tax collector spend a week in different parts of the riding to assist the farmers and others in making out their returns. They are willing to make them out, but they do not understand them.

Mr. LALOR: I do not know what system is followed in Hastings or in other parts of the country, but I do know how the system is administered in the Niagara district. I would like to compliment the minister upon the man that he has appointed there. We have a very competent man in that district who can give any person any information that he requires in connection with the income tax and advise him as to the proper manner of filling out the form. He is located in the county town and he looks after Haldimand and Norfolk. If such as he are appointed throughout the country