

Some may look down upon those suggestions. However, they are of general interest and have, I believe, the merit of not having been made frequently in the house. The government sets a definite date for the filing of income tax returns. Well and good. But the taxpayer is entitled to similar protection. If he claims a tax refund, I do not see why the Department of National Revenue should not also be required to discharge its obligations within a specified period.

I shall even go further. In my opinion, if during twelve months the wage-earner has been deprived of the interest on his money, due to the fact that his income tax was deducted at the source, he should be entitled to a further consideration. It might for instance relieve the taxpayer from the obligation to pay his tax if, once his report has been filed, the total unpaid balance is under \$50. It might also take the form of a deduction, from the total tax payable, of a sum of \$25 to \$50, according to salary earned, which would compensate the wage-earner for his interest losses and certain other general expenses of a social character that the business man can easily claim as expenses of management but which the wage-earner must absorb without any compensation whatever.

I have a further suggestion. I have frequently got in touch with the district office, and asked that certain claims for fairly large amounts, made by the income tax department after several years' delay, might be paid by monthly instalments. I secured cooperation. However, many are the people who currently complain that the district collectors' offices are too strict when it comes to exacting payment of claims, that they demand payments that are too heavy to bear, that they bring before the courts people the good will or the temporarily straitened financial condition of whom they have refused to admit. I shall not remain silent when wage-earners of my constituency are ill-treated by the collectors' offices, especially when claims which should have been presented within fifteen months after the filing of the income tax return, are sent only at the end of three or four years. The cost of living has gone up, the wages are lower than during the war years and the financial position of a lot of people has been seriously altered in the last two years. I believe each district office should have a special department, made up of a few employees answerable directly to the national revenue department at Ottawa, whose duty would be to consider complaints from taxpayers who receive claims and who are not in a position to pay them in a lump sum. Such

a board would examine cases on their merits, making with the people concerned whatever arrangements would be satisfactory to both parties. Where payment is made by instalments, the interest which is still collected on the unpaid balance—at the rate of 7 per cent I believe—should be cancelled.

I felt it my duty to mention those facts, which give rise to a good deal of dissatisfaction among the people. I think the government should take them into consideration. I believe that the Ministers of Finance and National Revenue will be sympathetic. As regards the budget itself, it gives me much satisfaction. I should have preferred higher basic exemptions; however, I appreciate as a significant step the new scale of rates which means a material reduction in the tax. I would have hailed the abolition of the tax on soft drinks, and I feel that the luxury tax should have been, if not entirely abolished, at least considerably reduced. Some other forms of relief should also have been given. The government have felt that in 1947 they had first to help the people with small and middle incomes, postponing until next year, as stated, relief for industries and corporations and important cuts in several indirect taxes and levies. The present budget gives direct encouragement to people in the lower income brackets. No one could question that. That is why the working class and the people with small incomes are satisfied with it, especially since family allowances paid in 1947 will no longer be subject to any deduction or recovery. Quite a step has been taken in the right direction. The Minister of Finance deserves commendation; I ask him, on behalf of my electors, not to swerve from the right path he has just taken.

(Translation):

Mr. R. R. KNIGHT (Saskatoon): Mr. Speaker, may I at the outset congratulate my hon. friend from Moose Jaw (Mr. Thatcher) on the fine speech he made in the house a few days ago and on his pluck in using the French language here. That was very difficult for him as it is for me tonight.

Mr. LESAGE: One would not think so.

An hon. MEMBER: You are doing very well!

Mr. KNIGHT: I cannot speak this beautiful language fluently, but I am able to read it fairly well and I listen to it with pleasure when my hon. friends opposite make speeches, but I have no chance to speak French, and I need practice.

Tonight, I am expressing myself in French to congratulate Les Compagnons de Saint-Laurent, Montreal troupe that won the trophy