

Guelph city council has sent a resolution to the Minister of National Revenue making this request.

Then there are other places where, while it may not be possible to have income tax offices open the year round, the department might find it possible to have experts present at least one day a week. Such experts from established income tax centres would be qualified to assist taxpayers in their difficulties. I have a feeling that this would be money well spent, and certainly it would be rendering a great service to many people. While the minister may not be able to give an immediate answer—and I would not expect him to do so—possibly some other hon. members will express their opinions, so that the department may give consideration to the request now coming from Guelph. I am sure a similar service would be helpful in many other places.

Mr. FRASER (Peterborough West): On April 1, I asked the Minister of Finance if it would not be possible to open an income tax office in Peterborough. He said he did not feel that the government should do so at the present time, but that he would bring the matter to the attention of the Minister of National Revenue. On that date I said this, bearing out what has been said by the hon. member for Wellington South:

Even if you do not establish an office in Peterborough, would it not be possible to have a man there at certain times during the year to explain the income tax forms to those desiring further information? Ottawa has an income tax office; Kingston has one; Belleville has one; so have Toronto and Hamilton, but Peterborough has none, and it is a large city. In fairness to the taxpayers themselves, I think some representative of the income tax division should be there, even if he were there only at certain times of the year before payments have to be made.

Mr. GIBSON: I think the problem mentioned by the hon. member for Wellington South will be cured to some extent by the new simplified form being produced this year. That will take care of about eighty per cent of the individual taxpayers. The suggestion has been made from time to time that more district offices should be opened. While the matter has been carefully considered, it is not one which can be readily approved, on account of the difficulty in getting qualified and experienced accountants, particularly in these days of war. Consequently it has been found more efficient to concentrate the work in fewer offices, where such work can be distributed among the staff who have varying degrees of experience, the more difficult work being handled by those with greater experience.

In the past we have had requests from Guelph for an income tax officer to help the

residents to fill in their returns, and I believe an officer from Hamilton has on former occasions gone to Guelph about the time the returns were to be filed. I believe that practice can be continued. I do not think any such request has come from Peterborough, but I shall look into the matter and see if some arrangement can be made for that point.

Mr. GRAYDON: There is always the danger of those connected with income tax work, or, indeed, with any kind of governmental work, not being close enough to those who make out the various forms now required by so many departments of government. I am not raising any particular criticism of those in the departments. I realize the tremendous amount of work they have to do, and the further fact that we have in Canada a shortage of men accustomed to doing something. This condition is no doubt brought about by the additional burdens now placed upon qualified accountants by war. Coincidental with the whole matter of taxation is that of accounting. I am sure the minister would be the first to admit that there is a shortage of trained men to take care of the filling in of forms and the making of computations now so complicated with respect to taxation. I sometimes wonder whether income tax officials, and others who have charge of various taxing methods so necessary to-day to raise money for our war effort, realize just what it means when a man on a farm has to prepare a return. The managing of a farm is difficult work, but it becomes much more difficult when at the same time he must be an expert accountant and bookkeeper. I do not know what other hon. members representing farming constituencies may feel in this matter, but it has been my personal experience to find that the keeping of books on a farm is a most difficult procedure. There are many farmers who do, but the average farmer has so little time at any season of the year that even if he were able to keep books, he would have little opportunity to keep his books in order. I am sure that members representing rural sections can recall at a moment's notice many instances of farmers who with their wives have come in to see them, perhaps in a legal office or in some place familiar with bookkeeping methods.

Mr. CASTLEDEN: Has this resolution to do with farmers or with other than farmers?

Mr. WOOD: Other than farmers.

Mr. GRAYDON: I thank the hon. member for Brant and also the hon. member for Yorkton, so that he will not feel offended.

Mr. CASTLEDEN: I agree with what the hon. gentleman is saying.