

me say to my hon. friend further that except on the occasion of their coming here last February for a conference, I do not know personally one single member of the staff, nor have I recommended any member to the Commissioner of Taxation. My hon. friend will gather from that how much political patronage has been exercised. I have said to the Commissioner of Taxation, in whom I have the utmost confidence—and what my hon. friend has said about him is wholly deserved; I hold you responsible for the administration of that department. I give you a perfectly free hand in selecting and recommending to me men who you think are competent to carry out this work. I have not interested myself in these appointments beyond discussing with Mr. Breadner the importance of getting the best men we could, and it has been exceedingly difficult to get men, especially during the last year of the war. I have had many things to engage my attention and have fully appreciated the importance of the efficient administration of this department; and if there is any fault in connection with it it certainly does not lie in any endeavour on the part of the minister to exercise patronage. Of that I can assure my hon. friend.

With regard to the other question raised by my hon. friend, namely, the use of the French language, we have always realized in our department the fact to which he has called attention, of the French language being official for certain purposes. In the case to which he referred the order was given originally by the department for the returns to be printed. I think there were a million for Quebec in both French and English. There was a slight delay in translating from English into French and consequently the French printing was retarded. It might have been by inadvertence that the citizens to whom the hon. member referred received their returns in English. I am quite aware that in Quebec there are tens of thousands of people who are familiar only with the French language, and the department, I can assure the hon. member, is anxious to meet their convenience and live up to its obligations in furnishing returns in French to be filled in by those who speak that language.

One other point was referred to in regard to pensions. I am not sure that I quite recollect what the hon. member who raised the point required. Subsection (b) of section 6 on page 5 reads:

Any part of the remuneration of a taxpayer retained by his employer in connection with insurance, sick benefit, superannuation, pension

fund or plan shall be allowed as an exemption or deduction from the income of the taxpayer for income tax purposes, and any payment to an employee out of such fund or plan shall be included as taxable income of the employee.

Is that the section to which the hon. member refers?

—Mr. ROBB: I was speaking more particularly in regard to judges' pensions.

Mr. LEMIEUX: Before the minister answers the question may I be permitted to say a word or two on the question? If my hon. friend (Mr. Robb) wishes to apply this principle to pensions received by judges who have retired, I would not approve of retroactive legislation. Judges who have retired and who receive a pension from the state are exempted by the Judges' Act from all taxes from any source whatever. I do not think it would be fair to have retroactive legislation apply to them. There are old gentlemen—one of whom I have in mind—who have been on the bench for many years and who have now retired. Possibly within the next few months or the next year or so they may not be of this world. Their pensions, under the present high cost of living, afford them a bare subsistence. And in regard to civil servants, I might mention the case of my own father. He was in the Civil Service for fifty years and receives a very small pension.

Fortunately, he has something else; he has his boys and he has himself. But would it be fair to apply this principle to those who received a pension based on salaries of fifteen or twenty years ago? Civil servants since that time have obtained increases and if they were retired they would obtain much better pensions than the old superannuated civil servants receive. I do not believe in retroactive legislation. As to the future, it is different. Let us respect rights which are real vested rights.

Mr. EDWARDS: I do not think that the words "retroactive legislation" are used in the right sense at all. There will be no attempt made, in asking judges or those receiving a pension to pay income tax, to compel them to pay it on income received five or ten years ago. They will pay it on what their income or pension is to-day.

Mr. LEMIEUX: I speak of retroactive legislation in the case of judges who were retired and who are pensioned by the state. According to the Judges' Act, the moment they are appointed, their salaries and pensions are debarred from all taxes in the future.