

Mr. HEENAN: This item provides for the payment of overtime to certain officers. Are these officers on the eight hour day and is the overtime for time worked beyond the eight hours?

Mr. MATTHEWS: Yes, it is.

Mr. EULER: I take it that the only branch of what was formerly the preventive service now remaining with the Department of National Revenue is that which has to do with the investigation of undervaluations. How large a staff has the minister concerned with that work, and where are the men located, if it is possible to give that information?

Mr. MATTHEWS: The staff numbers about thirty in all, located at Montreal, Ottawa, Toronto, Winnipeg and Vancouver.

Mr. BOTHWELL: May I ask how many ports of entry have been closed in the last three years?

Mr. MATTHEWS: I have not that information with me but I shall be very glad to get it for my hon. friend.

Mr. BOTHWELL: Where ports of entry have been closed on highways running from the United States into Canada—I am speaking particularly of the prairies—would it not be possible to put up signs on the main highways directing people to the nearest port of entry? Many complaints have been made by people that they cannot find a place to report, and there are claims, I understand, now before the department.

Mr. MATTHEWS: My officials inform me that we have signs directing people to the ports of entry.

Mr. REID: I notice that this item provides for overtime of officers. Looking over the Auditor General's report I find that overtime amounts in some cases to as much as \$675 a year extra. I also understand that last year many of the temporary men were let go on the Pacific coast, and that the overtime was given to men who were working seven days a week. I think in these times of stress it is about time that overtime amounting to as much as \$675 a year be looked into. If a man is getting a salary the year round it should pretty well take care of him especially when there is not work enough to keep all employed. I wonder if the minister would mind looking into that question.

Mr. MATTHEWS: All right.

Mr. HEAPS: There is a little matter I should like to draw to the attention of the

committee and the minister in connection with the administration of the income tax. I have had this matter up with the minister but I do not regard as satisfactory the replies I have received. Deductions in income tax returns are allowed to those who donate to charity. It has been brought to my attention that members of certain unions have been giving part of their earnings towards relief of the unemployed membership of their organizations. I know of instances where members of a union have given as much as \$454 towards relief of their unemployed membership. This matter was brought to the attention of the income tax officials, but these men who had been giving a fairly considerable part of their earnings each year to the relief of the unemployed were taxed for that portion which they had voluntarily donated. If these men had not voluntarily assessed themselves to the extent of fifteen or twenty per cent of their earnings in order to maintain their own unemployed membership, those unemployed individuals would have become a charge upon the state. It is unfair that these men should be assessed on these donations for income tax purposes. Perhaps a strict interpretation of the law as it exists leaves open to the officials no other course than to assess such donations. If the law is inflexible I should like to know whether the minister will give an undertaking to bring down an amendment to the act to provide that when a member of a union or any other person donates part of his salary or wages to the maintenance of unemployed, that donation shall be treated in exactly the same way as gifts to churches, the Y.M.C.A. or similar organizations.

Mr. MATTHEWS: This department simply carries out the laws and statutes enacted by parliament. What he is suggesting is something which should be referred to parliament or to the Minister of Finance (Mr. Rhodes). This department is simply administrative.

Mr. RALSTON: Following that up I should like to ask the minister if his department has carried out the law with regard to the decision given by the tariff board in the jute twine case?

Mr. MATTHEWS: I would say that we have carried out the law. An appeal has been entered, and until it is decided, this department is not in a position to act.

Mr. RALSTON: Does the minister suggest that there has been an appeal from the decision of the tariff board?

Mr. MATTHEWS: We are advised that there is an appeal.