

*Income War Tax Act*

officers of this country are just as much entitled to exemption from payment of income tax as are the administrative officers of the air force, who are not attached to the air crews and who do not undergo the dangers which are faced by those who are actually undergoing training. I was very much surprised to find that these administrative officers, who are in no way connected with the air crews but who fly for pleasure, or perhaps even for business, from one point to another in Canada just in order to put in their 100 hours in the air, were given this treatment. I think it very unfair, and I wanted to point this out now because I was not sure whether there would be another opportunity. The minister says that is a fact, and now I hope he will take this matter under consideration and remove this discrimination in any amendment he may bring in. I think the army officers should be given at least the same treatment that is given the administrative officers of the air force. I repeat, that sort of thing is most unfair and most discriminatory, and I can see no reason at all for any such ruling.

Mr. CRUICKSHANK: I want to be clear on this. Does the minister mean that the administrative officer flies the machine himself or rides as a passenger?

Mr. ILSLEY: He rides.

Mr. CRUICKSHANK: Well, I was not going to say anything in connection with this matter; I was going to take any abuse coming from the Canadian Legion in British Columbia for not saying anything, but now I am going to say something. I could take some time, since many speakers have taken twenty minutes or so to pay unnecessary compliments to the Minister of Finance. I realize that he is an excellent man, though he has taken two-thirds of my income, and I had none to start with. I also believe that this budget, naturally, was drawn up by the minister's advisers, because of course he cannot do all this work himself. I am, however, most certainly of the opinion that none of those advisers are married men, to start with, and that very few of them are veterans of the last war, certainly not of the front line.

I cannot understand such a ridiculous suggestion as has been put forward. Some of the petticoat army of the Royal Canadian Air Force administrative forces have been riding across Canada, back and forth, to check up on mess rooms and canteens, and it is suggested they ought to get exemption from income tax, when men are running risks daily on the east and on the Pacific coasts.

[Mr. J. A. Ross.]

We shall hear something about this in the secret session to-morrow. This morning I saw some pictures—I hope they were not faked—of the defences on the Pacific coast where our officers and men are training, and I am to understand now that other men who never saw France or Germany and will never see it, and who in most cases never had any intention of ever seeing the front line when they joined the army, are to get exemptions. It is ridiculous. I take back the silent criticism I made with regard to the hon. member for Brantford City (Mr. Macdonald), and I think all returned soldiers in this house should register their protests against the proposal. The hon. member for Souris (Mr. Ross) deserves credit for bringing the matter up. I cannot see any justification for the exemption. I do not know what the privileges of cabinet ministers may be when the budget is under discussion, but I warn the government that they had better never put me in the cabinet because if anything comes up concerning returned soldiers they will hear from me, even if I am fired the next day.

I am expected to go back to British Columbia next week or the week after and endeavour to build up an active army by means of what is probably the wrong method, the voluntary system, because the government will not adopt the selective compulsory service method. I am to endeavour to get men to enlist to face terrible casualties, which are surely coming as soon as the second front starts. I am expected to build up a reserve army to defend the coast. What inducement have I to offer men to join the army in that province to-day, when one young man of twenty-seven and another of twenty-eight, both single and both medically fit, are acting on the personnel of the selection committee of the civil service in connection with the wartime prices and trade board in British Columbia? I have another inducement to offer young men in my riding—I am sorry the Minister of Agriculture (Mr. Gardiner) is not here to hear this—when they realize the situation of one particular farmer whom I might mention. He has two boys, one of whom is missing over Germany, the other still serving over there, their mother being sixty years of age and the father over that age. This is the first time in their lives these elderly people have had to get out and milk cows. That is the inducement I have to offer men to join up. Yet I am to endeavour in that district to secure volunteers for the army. This parliament is supreme, and I warn the members of this house that, in my opinion at any rate, there is no justification for them to go back to their ridings, and certainly no returned soldier member has any