

prise. Just to-day I had two applications come forward for houses of the type prescribed by the controller of construction, who has placed a limit on the sort of accommodation that may be provided. These men of the construction industry across Canada are only now sending in their applications. These applications must be approved and permits issued; the need for the materials must be established; all those small details must be cleared away before they can even commence to build these small houses. They are unable to make any sort of accurate estimate by April 30, even with the extra month, because just now their work is only in the embryo stage. I suggest to the Minister that these people will be discriminated against because, unless they can get the materials and are allowed to continue their work—and rumours would rather indicate that they may have some difficulty—by the end of the year many of them may have but very little income to declare. Therefore I would point out to the minister that it is most unfair to require this large number of construction men to file their returns by April 30.

Mr. ILSLEY: There is no return made on April 30.

Mr. LOCKHART: They must estimate their income.

Mr. ILSLEY: No; it must be on March 31; there has been no extension of that date.

Mr. LOCKHART: That is what I mean, and I say it is impossible for that large number of people in this country to estimate with the faintest degree of accuracy the income they may have during 1943.

Mr. HOWE: Since my name has been mentioned, perhaps I may be allowed to say a word. The position of the construction man is no different from what it always has been. He has a fluctuating income; he can estimate high, or he can estimate low. If he estimates low, he borrows money from the government at an interest rate which may be a bit high; that is the only penalty. If he estimates high, he puts out a little money before it is due. But the small builder, and the gentleman referred to by the hon. member for Rosetown-Biggart, is accustomed to borrowing money in hard years and banking money in good years. I think too much is being made of the fact that he may not be able to estimate his income exactly.

Mr. GLADSTONE: I wish to bring up the matter of improved facilities for assisting taxpayers to make out their returns at other than income tax centres, if it is appropriate to

[Mr. Lockhart.]

bring up that point under this resolution. There are many centres which do not have an income tax office. There are also numerous customs offices and ports all over the country, far too many, I am sure, in view of the fact that only a limited number of citizens ever have occasion to visit a customs office. I should like to invite the cooperation of hon. members who live in centres where there are income tax offices, such as Windsor, London, Hamilton, Toronto, Kingston, Montreal and so on, right across the country. The making out of income tax returns is becoming more complicated each year. I understand that some effort is being made this year to simplify the form, and that should be helpful. Nevertheless, many new income taxpayers are being added, and they find difficulty in understanding the forms and arriving at what they should pay. In this parliament I have been one who has stood against mounting expenses, and waste of every description. I want it to be understood that will always be my attitude. But I raise this question: Would it not now be almost a good investment for the government to improve the facilities for numerous people throughout the country who will now be faced with the problem of making out income tax returns.

Some of the larger cities will be affected. My own city of Guelph, for instance, with a population of around 23,000, is the centre of a large farming community. There are many other towns north of it, and others extending, I should imagine, almost to the lakes, that have to report to Hamilton. Guelph is twenty-eight miles from Hamilton, and some other places would be probably a hundred miles away. For instance, I understand Sault Ste. Marie has to report to Toronto. In respect of applications and misunderstandings the taxpayer is often at a loss to know just what he should do. He has difficulties in that connection. Under the system of gasoline rationing our people cannot travel to Hamilton to the income tax office in the same way as they used to, in order to get assistance there.

What is the situation in the cities? People in Ottawa and Toronto who do not understand how to make out their returns simply walk down the street and get assistance. The same applies in Hamilton, and in other cities. I would hesitate to recommend the opening of new income tax offices in every town, or even in some of the smaller cities; but I am wondering if the government could not work out a system whereby it could give assistance even in the smaller places by some form of itinerancy of experts from income tax centres. In some places I do believe income tax offices should be established throughout the year.