

Mr. LEMIEUX: I was one of the first to agree with the Minister of Finance that the time had come to impose income taxation in Canada. I think it is the fairest mode of taxation in the world because it reaches the man most able to pay, and furthermore, it makes the citizen a little more attentive to the activities of public men, and especially of the hon. gentlemen who hold the country's cash box. My only regret is that under the present proposals the big man does not pay enough income tax, but I suppose that every year there will be an increase in the rates.

The minister says that the task of administering the Income Tax Act is most difficult. As income taxation is new in Canada I can understand that it would be rather difficult at first to put the machinery in motion; but in other countries, in England, for a century I believe, and in France, for the same length of time, they have had an income tax, and I think that we might very well adopt the methods which are followed in those countries in administering the Act. I quite agree that conditions are somewhat different, that Canada occupies a vast area and has a diversified population, but I think there must be some system which can be adapted to every country. The main thing is to have an efficient board of administration. I have known for many years the chief Commissioner of Taxation, and I must congratulate the Government on their choice in that regard. I think no man knows better than Mr. Breadner how to administer such a complex taxation Act. The officers who are employed in this branch of the service in Ottawa and Montreal and throughout the country, do not come under the Civil Service Commission, I am told. I do not know why, and I should like to know if there is any special reason why they do not come under the Civil Service Act. I would urge the minister to see to it that these officers who are called upon to administer the Act should not be appointed, unless Mr. Breadner is satisfied that they possess the necessary qualifications.

There have been some complaints and I personally interviewed Mr. Breadner who gave me satisfactory explanations. I would urge upon the minister the necessity of appointing without any reference to political parties the men who have charge of that administration. As the minister said a moment ago, it is a very delicate matter to scrutinize and investigate the private business of any individual and if the appointments were made—I do not say they

are—only at the dictates of political proclivities, my hon. friend would encounter some trouble in parts of the country, for human nature is universally the same. My hon. friend said there were difficulties in certain sections of the Northwest where there was a medley of various races. May I ask him to bear in mind that we have only two official languages in Canada, and also to inform him that in my province last fall and winter there were legitimate complaints that the blank forms were not issued in one of the official languages? Remonstrances were made and after a while the blank forms were sent. It is quite natural on the part of the habitant in Quebec to say: I received a blank form in English but that is not my language. I want the blank form in French and I shall keep Mr. Breadner waiting until I receive it. I think the grievance was remedied at the time, but the department ought to see to it that such remonstrances are unnecessary. These blank forms should be circulated in our province to preclude the possibility of any delay. I want to know from the hon. gentleman, in view of the amendments contained in this year's resolutions, what are his expectations for the coming fiscal year? In view of these amendments, what does he expect to obtain from the income tax source?

Sir THOMAS WHITE: My recollection is that in the Budget I estimated \$15,000,000 or \$20,000,000 additional.

Mr. LEMIEUX: Why is it that the officers are not selected by the Civil Service Commission?

Sir THOMAS WHITE: The hon. member will recall that when the Business Profits Tax Act was first enacted it was regarded as of a temporary character, and it was considered that it would not continue more than three years. A staff was got together of as efficient officials as could be had for the administration of the Act throughout the country.

Mr. LEMIEUX: In other words, they must be practically experts?

Sir THOMAS WHITE: Yes. My hon. friend has put his finger precisely on the point. We do not believe that we can get by advertising, as the Civil Service Commission advertise, the class of expert ability required for this work. It is work that is of a highly confidential nature and all the men engaged in it should be exceedingly competent. We aim to get men having in some cases, in addition to the other necessary qualifications, legal experience. Let