

## Questions

(c) Prior to March 1964, mail trucks under exclusive contract to the Post Office Department bore a variety of insignia and markings. Most trucks bore the following markings:

E Coat of Arms R  
Canada

The trucks also bore the inscription "Royal Mail" or "Royal Mail" and "Poste Royale", depending on the part of Canada in which they operated.

In March 1964 it was decided to standardize the markings on a progressive basis as vehicles were replaced or repainted. The standard format is: The Coat of Arms, "Canada", "Royal Mail" and "Poste Royale". However, many trucks still bear the letters "E" and "R" due to the fact that replacement or repainting has not been necessary and decals in stock are still being used.

Highway mail service trucks are not required to display any insignia for security reasons.

Mailmobiles owned and operated by the Canada Post Office bear the Canada Coat of Arms under which appears the word "Canada".

2. No changes have been made this year.

\*JOHN C. DOYLE—POSITION OF GOVERNMENT CLAIM

Question No. 2,264—**Mr. Diefenbaker:**

1. What is the present position of the claim of the government of Canada against John C. Doyle?

2. Has any decision been reached?

3. Are there any actions now pending for income tax against the Canadian Javelin Corporation?

**Hon. E. J. Benson (Minister of National Revenue):** Mr. Speaker, the answer to part 1 is as follows: Appeals by Mr. Doyle from outstanding income tax assessments have been heard by the Tax Appeal Board and judgment has been reserved.

The answer to part 2 is covered by the answer to part 1.

The answer to part 3 is, no.

DEATHS FROM TETANUS

Question No. 2,265—**Mr. Harley:**

How many deaths in Canada have been due to tetanus in the last five reportable years?

**Hon. A. J. MacEachen (Minister of National Health and Welfare):** Thirty-four deaths due to tetanus have been reported in Canada in the last five years. These are as follows: 1961, 8; 1962, 5; 1963, 6; 1964, 9; 1965, 6.

[Mr. Côté (Longueuil).]

ELECTRICAL WORKERS—TAXATION OF INCOME FROM PENSION PLAN

Question No. 2,266—**Mr. Prittie:**

1. Is there a pension plan operated by the International Brotherhood of Electrical Workers registered in accordance with the Income Tax Act?

2. If so, is this plan in accordance with section 62 (1) (q) of the act which states that the income of a pension fund is exempt from tax only if it is "... a trust or corporation established or incorporated solely in connection with, or for the administration of a registered pension fund or plan, not less than 90 per cent of the income of which for the period was from sources in Canada"?

3. Does this plan meet the requirements for registration contained in the regulations under the Income Tax Act in Bulletin No. 14, *Canada Gazette*, July 18, 1959, which reads: "A plan instituted and operated outside of Canada will only be accepted for registration in the most unusual circumstances. When accepted it will be necessary that it be underwritten by an insurer licensed to do business in Canada or that funds contributed with respect to Canadian employees be held in Canada by Canadian trustees. There must be a specific provision that none of the funds contributed by and on behalf of Canadian employees be diverted to or for the benefit of other than the Canadian employees"?

**Hon. E. J. Benson (Minister of National Revenue and President of the Treasury Board):** Parts 1, 2 and 3. Matters concerning particular taxpayers or group of taxpayers are regarded as confidential. Therefore, this question cannot be answered.

COMPARATIVE COST OF LIVING FIGURES

Question No. 2,267—**Mr. Barnett:**

In terms of the cost-of-living index currently in use, what was the average cost of living in each of the years 1946, 1951, 1956, 1961 and 1966 to date?

**Mr. Jean-Charles Cantin (Parliamentary Secretary to Minister of Trade and Commerce):** The consumer price index for Canada, based on 1949 equalling 100, in each of the specified years was:

1946, 77.5; 1951, 113.7; 1956, 118.1; 1961, 129.2; 1966 (average of 10 months), 143.6.

WEYBURN, SASK.—APPOINTMENT TO DISTRICT COURT

Question No. 2,271—**Mr. Southam:**

1. Was Mr. T. L. Geatros, Q.C., of Weyburn, Saskatchewan, notified by the Minister of Justice in October that he would be appointed to the District Court of Weyburn and Estevan?

2. Was he appointed?

3. If not, who received the appointment?

**Hon. Lucien Cardin (Minister of Justice):** 1. It would not be in the public interest to