Resolution reported, read the second time and concurred in. Mr. Guthrie thereupon moved for leave to introduce Bill No. 22, to amend the Royal Canadian Mounted Police

Motion agreed to and bill read the first time.

SUPPLY

DEPARTMENT OF NATIONAL REVENUE

The house in committee of supply, Mr. Smith (Cumberland) in the chair.

Salaries and contingent expenses of the several ports of the dominion, including pay for overtime of officers, notwithstanding anything in the Civil Service Act and temporary buildings and rentals, \$6,113,000.

Salaries and travelling expenses of officers of the inspection, investigation, audit, and the preventive service undervaluation services,

\$916,698.

Miscellaneous, including printing and stationery; subscriptions to commercial papers; flags; dating stamps; locks; instruments; express charges on samples; legal forms; legal expenses; premiums on guarantee bonds; uniforms for customs-excise officers; laboratory equipment customs-excise officers; and supplies, etc., \$500,000.

Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs-Excise Secret Investigation

Service, \$15,000.

To provide for the administration of the Income War Tax Act 1917 and amendments thereof, and authority for this purpose to create positions and make appointments notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said act, and salary of \$8,000 (less statutory deduction of ten per cent) for the Commissioner of Income Tax, \$2,000,000.

Amount to be paid to the Department of Justice, to be disbursed by and accounted for to it for the Income Tax Secret Investigation

Service, \$15,000—Total, \$9,559,698.

Mr. EULER: This appropriation, of course, is for the maintenance of ports throughout the country. I would ask the minister whether any substantial number of ports has been closed during the present year, and if it is the policy of the government to continue with the closing of ports as it may be found advisable.

Hon. R. C. MATTHEWS (Minister of National Revenue): While my officials are looking up the exact number of ports that have been closed, I may say that it is the policy of the government to close ports where conditions demand it.

Mr. EULER: Does that mean that any substantial number will be closed? I have reference to the report of the Royal Commis-[Mr. Casgrain.]

sion on Customs and Excise which some years ago recommended that a very considerable number of the ports be closed. That policy was followed to a considerable extent under the former government, and I am curious to know whether a similar policy is being carried out now. It would be interesting to know how many ports are still open throughout the country.

Mr. MATTHEWS: I shall be glad to get the information for my hon. friend. As I have already said, it is the policy of the government to close ports as conditions demand

Mr. MACKENZIE (Vancouver): Are any salary reductions involved in this vote?

Mr. MATTHEWS: Yes. The ten per cent cut amounts approximately to \$600,000.

Mr. MACKENZIE (Vancouver): Is that for the inside or the outside staff?

Mr. MATTHEWS: The outside.

Mr. HEENAN: The other night when the railway estimates were under consideration, after the Minister of Finance had given us some hope—I say hope—that later the government might bring in a measure to restore the ten per cent cult, or a portion of it, we agreed to let the items for the outside service go through and the Minister of Railways promised that if later the ten per cent or any portion of it was restored, the employees of his department would have their salaries restored notwithstanding that we might have passed items covering their services and involving the ten per cent cut. I suppose the Minister of National Revenue will give a similar undertaking as to his department.

Mr. RHODES: If I might be permitted by my colleague, the same answer which I gave the other evening obtains with respect to this vote as well. My hon, friend from Kenora-Rainy River (Mr. Heenan) puts his own interpretation upon my remarks the other evening; in fact, he went so far as to make a deduction from the appearance of my countenance. I may say to my hon, friends that if it suits the purposes of the opposition to permit these votes outside of civil government to pass, it is distinctly understood that the statement I made the other evening holds good with respect to this and other items of a similar character.

Mr. HEENAN: I notice from the minister's face that there is still more hope.

Mr. JACOBS: He knows a poker face when he sees it.