

people who have the false modesty of gathering a large amount and who want to make it appear small. At present there is no way of finding out whether a person has paid the tax or not.

Sir THOMAS WHITE: The practice in the United States and Great Britain is precisely the same as ours; in anything, it is more strict. I remember when the question was asked in the House as to what our policy would be with regard to making public assessments made under the Business Profits War Tax Act, I cabled the Canadian High Commissioner in London to find out the British practice. The reply I got was that under no circumstances would they bring down the information to the House of Commons. I am not saying that because they do that we should follow their example, but the British Government have had a long experience with income tax administration, and they are pretty efficient in their methods, and they have thought it undesirable to give publicity to the details of the taxation of individuals under the Income Tax Act or the Business Profits taxation measure which has been in effect during the war. The reason for their attitude is that which I have mentioned, namely, that people's private affairs are brought into publicity in an undesirable way, and that a great deal of injustice may be done to individuals who may have made perfectly fair returns and who yet may not appear to have done so in the eyes of the public. There is a great deal to be said for publicity. Personally, I am a great believer in publicity along all lines, but I would hesitate, without a very full expression of opinion on the part of the House, to consider favourably making public the details of income and income assessments. If you take the case of municipal assessments of income, I had a good deal of experience in that years ago in Toronto, the assessment rolls contained the names of all individuals who were subject to assessment and any citizen could come in and look them up. I found there was practically no interest in them, and I do not think there is anything gained in Toronto to which I specially refer because of my long experience there years ago, by reason of the fact that individuals may come in and look up assessments, because the great body of the people certainly do not bother much with it. The only recollection I have of the income tax assessment in the city of Toronto was that I almost became a convert to Henry George's theory that the only kind of assessment was against land, because he held,

for the reasons which he elaborated in his work, that it was absolutely impossible to assess justly or fairly either personal property or income.

Mr. McKENZIE: I realize this resolution is going to pass, but I wish to register my most emphatic protest against making this distinction between the judges. The Minister of Finance will find no precedent for it in England or France or the United States, or any where in the world. I wish to protest in a most emphatic manner against legislation under which three judges of the Bench will pay taxation while three others on the same Bench will be exempt, under which one county court judge will be taxed while the judge sitting by his side will be exempt. I realize that I cannot prevent this resolution from passing, but I say it should not be passed. Whether men are judges of the Supreme Court or of any other court in this country they should all be in exactly the same position with regard to taxation. It is pernicious taxation to tax the one and exempt the other. So long as the law is that they are subject to taxation, that law should prevail with regard to all the judges.

Sir THOMAS WHITE: I may say that one reason why this resolution was brought down was that there was a very strong view prevailing in the House last year that the judges' incomes should be liable to assessment. I confess to having a good deal of sympathy with the views put forward by the leader of the Opposition, but on the other hand I realize the strength of the feeling which exists that all should contribute to income taxation, especially at a time like this.

Mr. McKENZIE: What the minister gets will be a mere trifle.

Sir THOMAS WHITE: I appreciate my hon. friend's point, but what appealed strongly to Parliament last year when the matter came up was the principle involved, and this resolution has been brought down in deference to what the Government believe is the majority opinion of this Parliament with respect to the matter. Personally, I think there is a great deal to be said for the view of my hon. friend. I have a great regard for his opinion, but I think I must ask the House to adopt the resolution.

Mr. ROBB: I do not share the views of my leader or the leanings of the Minister of Finance. I believe that the feeling in the country is that judges must share the obli-