

*Income War Tax Act*

because I believe that it will lead to better understanding of the problems of cooperatives under this legislation.

Mr. C. C. MILLER (Portage la Prairie): Mr. Speaker, I shall take only a moment or two to bring one or two points to the attention of the Minister of Finance (Mr. Abbott) or the Minister of National Revenue (Mr. McCann).

In the constituency I represent there are a number of railwaymen, and they have been communicating to me a grievance they maintain they have. That grievance is that there is a deduction made from their salary cheques for pension funds. They feel they should have the same consideration in respect of those deductions for pensions as civil servants have. In other words, civil servants with similar deductions from their pay cheques for pensions can deduct the same from their income tax returns for assessment purposes. The railwaymen, in large numbers, feel that they should have the same privilege. I ask, on behalf of those constituents of mine who work on the railroads, for consideration by the appropriate minister.

There is one other small matter. I believe that in the collection of income tax the inspectors should be instructed to interpret more generously the matter of away-from-home expenses. As I understand it, at the present time the railwaymen of the running trades can deduct from their incomes certain allowances for expenses while they are away from home earning salary upon which they are taxed. We think that provision should be more generously and generally applied.

Let me give one example. In western Canada, particularly during the war years many young men were hockey players. Several of them have gone from my own home town. They had to go to New York, Detroit, and perhaps Toronto. But more particularly they had to go to the United States in order to earn the comparatively large salaries they did earn. Not only were they taxed upon what they earned, but there was added to their incomes the appropriate premium on United States exchange at that time. That seems to be all right, because it is the general practice. But these young men had to be away from home. They were bringing United States currency into this country in substantial amounts when United States currency was badly needed, and no recognition whatsoever has been given to them for that. I maintain that when they are away earning these salaries they should be entitled to away-from-home allowances. I know of no inspector

[Mr. Herridge.]

of income tax who is making that allowance. This is particularly important in Winnipeg and Regina.

I would ask that the Minister of National Revenue give serious consideration to a more generous treatment of these young hockey players in that regard. I have mentioned hockey players as an example, but there are many others who earn their money away from home to as great an extent as do those in the running trades on the railroads. I know of no occupation, other than the running trades, which is given this special consideration by way of deduction of away-from-home expenses, and I suggest that consideration should be extended to almost every walk of life where a man has to be away from home to earn the money upon which he is taxed. I maintain, further, that if the act were properly interpreted, it would be interpreted in that way; and I suggest that the minister instruct his enforcement officers accordingly.

Mr. J. A. ROSS (Souris): Mr. Speaker, I should like to endorse the remarks and the argument set forth by the hon. member for Kamloops (Mr. Fulton). This is not a new matter; I discussed it in the budget debate at this session, and I have discussed it on other occasions.

We thought we were getting somewhere at one time with the predecessor of the present Minister of Finance (Mr. Abbott). Negotiations had taken place between his department and the Department of Agriculture. On the basis of what had happened in that connection in the great nation to the south of us, we were led to believe, some two or three years ago, that something would be done to allow basic herds as capital. There have been many instances of hardship, especially as set forth by the hon. member for Kamloops.

I do not wish to discuss the matter in detail again, but I request that the minister have his department give further consideration to this unfair system, and try to evolve some policy which will be of benefit to those affected.

Mr. ABBOTT: My hon. friend was not in his seat last night, or he would have known that I gave that assurance.

Mr. A. J. BRADSHAW (Perth): Mr. Speaker, I trust I am in order on the motion for third reading of the bill to ask one question of the minister. Last session, legislation was passed in regard to farmers mutual fire insurance companies. The new legislation makes them liable to the thirty per cent cor-