that employee. If an hon, member makes any recommendation that is wrong, that will be an excellent reason for the minister to refuse any further recommendations from that Therefore the public interest is better protected under that system than under any other. On the other hand, if an appointment is made by the civil service commission, everyone knows that there are no accountants among the examiners of that commission. The civil service commission will select someone from either the Department of National Revenue or the Department of Finance, a selection which may be made on grounds entirely different from those of merit, and the commission will not be in a position to give a sound judgment on the competence of a candidate. There will be no recourse if something goes wrong; no one will receive any complaint. It will be an anonymous appointment, made by the commission and no one responsible. The commission will say it is the merit system.

Especially in branches like this it is essential that all employees should understand that the minister is the boss of the department and should respect him. It is essential that they should feel that they are under his jurisdiction, to stand by the orders they receive and to respect the tradition of secrecy that binds them. I think this is the best system, and I believe it should be continued. Let us be good sports. When the Tories were in power, what Liberal was ever recommended for appointment? When the Liberals are in power, however, the Tories are always recommending some of their friends for appointment. Let them be good sports. The people rejected them at the last election, and the one before that. Let them take their pill and wait until they have regained the confidence of the people for their almost defunct party. That will be a case of resurrection, which seldom happens; but when that time comes, they can make all the appointments they wish. These appointments should be made by the members of the government on the recommendation of Liberal members of parliament, and those members should be ready to take the responsibility. I am sure there will be nothing wrong. There will be something wrong only if the minister accepts any recommendations that may come from the Tory gang.

Mr. GIBSON: The leader of the opposition has asked me how we shall fill the positions that will be created to administer this succession duty act. I would say that we shall adopt the same measures that have been adopted in filling positions in the income tax

branch. During the year that I have been in charge of this department I have not been in the unfortunate position suggested by my hon. friend, of having to make one friend and nine enemies. The difficulty has been to get people with the high qualifications which are necessary in connection with the work of the income tax branch, and which will be necessary in connection with the work of the succession duty branch. For the senior positions, such as assessors, we have advertised in the press and have made every effort to secure men who have the necessary qualifications. We require men with the degree of chartered accountant, or a similar degree; and the difficulty we have found has been, not in connection with selecting the men but in obtaining them.

When it was necessary to create some new positions when the national defence tax came into effect, we made promotions in our own staff and filled the positions at the bottom, but there again we had difficulty in getting qualified stenographers and clerks. Therefore I say it is not a matter of selecting the right applicant; it is really a question of going out and trying to find the necessary people to fill the positions. If my hon, friend can recommend anyone suitable, I can assure him we shall be only too glad to accept that person. There is a great shortage of qualified stenographers and clerks for these positions.

Mr. CHURCH: Does the minister not follow the practice that has been followed by his predecessors? I do not blame him for having done so, because I believe all parties have done the same thing. As a matter of fact, the person receiving the recommendation of the defeated candidate or the sitting member is usually the choice of the officials, is he When a new minister comes into a department he asks the senior officials, "What did my predecessor do?" Then he does the very same thing, because the minister generally does not follow the swing of the pendulum, but pursues the line of least resistance. I am not criticizing the young minister; so far as I know, he has been efficient. But I should like to ask him, and his learned colleague sitting beside him who has been working so hard for the last month or so, whether this government has not followed the practice of the previous govern-ment, and the one before that, in accepting recommendations made by sitting members and defeated candidates.

Mr. GIBSON: I do not know whether or not I am following the practice of the previous administration, but I will say that I require every applicant for a position in my department to file an application in writing. When