

Supply—National Revenue

expenditures but also it has increased efficiency. As the minister has stated, this is due in no small measure to those who surround him from I suppose the most junior official right up to the deputy minister. On behalf of the opposition I wish to congratulate those who are responsible for this efficiency in his department.

Mr. Benidickson: Great integrity.

Mr. Chevrier: I had occasion to bring before some of the officers of the minister's department in Montreal a case which was of particular interest to certain constituents of mine. I am pleased to tell the minister that the courtesy and the efficiency with which the problems were dealt were certainly a matter which pleased those of us who had to discuss it. I am not saying that the matter has been ironed out to the satisfaction of all. I hope it will be possible to do that in due course, but I did not want to let the occasion pass without telling the minister that his officers, without naming them, with whom my constituents came in contact gave them a courteous reception.

But my purpose in rising is to bring to the attention of the minister a matter concerning a statement which he made. He said that these new operations brought about by automatic equipment will be responsible for a reduction of the number of employees. That is really the problem that worries me at the moment and I am sure it worries all hon. members. This is a matter concerning technological improvements. The point that arises is, what methods are being taken and what is being done by the department to look after those employees who because of the introduction of this new automatic equipment are without work? The problem is not one which concerns the minister alone; it concerns many other departments and the whole of Canada.

There is unemployment due not only to seasonal conditions, not only to business and cyclical conditions but also to technological improvements. On a number of occasions I have brought this up when the estimates of the Department of Transport and the Department of Citizenship and Immigration were under consideration. In each of those instances I believe means were taken to make sure that those who found themselves out of work because of the introduction of new methods received work elsewhere. I hope that is the position in the Department of National Revenue. When the minister replies to all these queries perhaps he will tell the committee what plan is being adopted to look after those people who find themselves out of work because of the new automatic equipment.

Mr. Nesbitt: Mr. Chairman, I have one or two brief remarks. I must say I was rather astonished at the vitriolic attack by the hon. member for Kootenay West on those who belong to the group known as Moral Re-Armament. I do not belong to the group myself, but I must confess that those I have met who do belong to the group would hardly fit the description given by the hon. member for Kootenay West. I must say I was indeed surprised but I suppose that those in this world who do not agree with the precepts of communism and socialism might well come under such attacks.

I should like to bring to the attention of the minister the report of the estimates committee which was set up a year ago and of which I was a member. While some comments have already been made on this report by the hon. member for Calgary South, there is one point which the hon. member did not deal with and on which I should like the minister to comment when he replies. I refer to paragraph 2 of the committee's report which deals with the evaluation of assets for succession duty purposes. The committee had this to say in its report:

The committee was advised of a difference of opinion between the provincial governments and the Department of National Revenue in evaluation of assets for succession duty purposes. While some progress has been made toward standardization, the department as yet has been unable to entirely resolve these differences.

When the minister replies perhaps he could tell us whether any progress has been made yet in this respect. I should also like to refer to the recommendation which reads as follows:

The committee also considered the inequality in the evaluation of certain assets in their relationship to the realizable value and therefore recommends the following:

That, for the purposes of income and succession duty taxation, the Department of National Revenue be authorized to value assets such as certain mortgages, securities, company assets and shares at their realizable values and not at unrealistic and arbitrary face values, market quotation values or book values.

I hope the minister will make some comment with respect to whether any progress has been made in making appropriate changes in the act in this regard.

Mr. Fisher: Mr. Chairman, I want to ask the minister whether there have been any improvements in the financial position of the tax assessors. From the details of the estimates it does not appear that any particular increase in remuneration has been granted to this group. I think the minister will remember that in the proceedings of the estimates committee, to which reference has been made, it became quite apparent that there was a high rate of turnover. This is one