ence to section 39. I just draw my honourable friend's attention to these matters, because I think the way some of these Bills have been brought down to the House is most objectionable, and that the matter should be more carefully attended to by whoever is responsible for the drafting of these measures.

Hon. Sir JAMES LOUGHEED: I do not assume responsibility for that.

Hon. Mr. BOSTOCK: No, I do not suppose my honourable friend is responsible.

Hon. Sir JAMES LOUGHEED: It is for the House to correct it, if that is the case. We propose by the first section to repeal 38A and 38C, and to re-enact them. The only new provision in this is 38B; consequently that is practically the only thing that may need our consideration.

Hon. Mr. BOSTOCK: Section 38A, as I understand it, provides that this Act shall not apply to the Government railways or to any railway under their control. The honourable member from Kings and Albert (Hon. Mr. Fowler), in his address to the House, mentioned the Income Tax Branch of the Finance Department as not coming under the Civil Service Act. Is that branch kept out of the control of the Civil Service Commission by this provision made in 38B? Of course, it is not covered in 38A.

Hon. Sir JAMES LOUGHEED: The work being carried out by that branch is simply temporary; that is to say, its present strength is only temporary; consequently it does not come under the Civil Service Commission. This new section 38B gives the Commission authority to exclude certain work that may be carried on—say, of an emergent temporary character—from the operation of the Act. It is simply to permit the Commission to exercise its authority in that particular direction. That is all it has relation to.

Hon. Mr. BOSTOCK: Of course, I can understand that the Soldiers Civil Reestablishment is only a temporary Department, and one which is being gradually wound up; but I think it will be news to the country to learn that the Income Tax is only a temporary measure, or that the branch of the Service whose duty it is to see that the taxation is properly carried out is temporary.

Hon. Sir JAMES LOUGHEED: I did not mean to leave upon the House the impression that that was a temporary work. I said temporary so far as its present constitution is concerned. The introduction of the Act, the placing in operation of so comprehensive a measure as the Income Tax, necessitated a very large staff; but it is not anticipated that that staff will be maintained at its present strength for all time to come. When the Act becomes recognized by all the people of Canada the staff will be considerably reduced. But this measure does not refer particularly to that work. It simply permits the Commission to exercise its authority from time to time to give recognition to an emergent class of work, and permits of the Governor in Council to exclude that work from the Civil Service Act.

New sections 38A and 38B were agreed to.

On new section 38C—Act not to apply to appointment of Commissioners, etc., or Deputy Head:

Hon. Sir JAMES LOUGHEED: That is the present Act.

New section 38C was agreed to.

On section 2, new section 39, subsections 2 and 3—special list of pensioners; preference for person who served in war:

Hon. Sir JAMES LOUGHEED: The new enactment in clause 39 is subsection 2, paragraphs i, ii, and iii. The object of that is to give a preference to disabled soldiers. At the present time, while a preference is given to returned men, yet the disabled soldier is not singled out as enjoying a preference over an able-bodied returned man, and it is simply to give that preference that this subsection is inserted. This entire clause practically establishes three classes; first of all, the disabled man; secondly, the returned man who is not disabled; thirdly, the civilian; and, I might say, the members of the Naval Forces have been added, as appears in subsection 3.

Subsections 1, 2, and 3 of new section 39 were agreed to.

On subsection 4 of new section 39—age limit and physical requirements not to apply to persons with war service mentioned in 2 and 3:

Hon. Sir JAMES LOUGHEED: It is proposed to amend that subsection by adding the following:

If the Commission certifies that he is of such an age and in such a satisfactory physical condition that he is then able to perform the duties of the office and will probably be able to continue to do so for a reasonable period after his appointment.