

tance to railways as shown in the public accounts of Canada," because the public accounts of Canada showed the whole expenditure, and the Canadian National Railways did not become an entity until long after many of these expenditures had been made; therefore the statement in the footnote would be inaccurate.

Mr. HOWE: I want two statements there: first, an indication that the proprietor's equity is included in the net debt of Canada—that is necessary to explain the balance sheet—and second, a tying up of the balance sheet with a complete statement that we are setting up in the public accounts.

Mr. BENNETT: The Canadian National system did not until it became an entity include the assistance given to the Canadian Northern and other railways, which helped to make the aggregate sum in question. Therefore if after the word "Canada" you say: "and disclosed in the historical record of government assistance to railways as shown in the public accounts of Canada" you accomplish the purpose the minister has in view, namely, to tie it up with the public accounts, and at the same time the statement is so general as not to be open to a charge of inaccuracy.

Mr. HOWE: I think my right hon. friend is entirely right, but I am trying to meet the views expressed by the senate committee. I am putting it in for that purpose only; my personal opinion is it should not be there.

Mr. CAHAN: If you change the word "disclosed" in the second line of the amendment as proposed by the senate to "included," and insert after the word "and" in the third line the word "disclosed," you have done all that is necessary, of course striking out "representing an aggregate indebtedness of \$1,334,567,414." So that if you strike out part of line 2, substitute the word "included" for "disclosed," insert "disclosed" after "and" in the third line, you have a statement which is accurate.

Mr. HOWE: I think my right hon. friend, the leader of the opposition, has cleared this up, and I will ask my colleague to move accordingly.

Mr. DUNNING: On which I think we can agree, and thus attain the objective of agreement with the other house.

Mr. BENNETT: I hope so.

Mr. DUNNING: I move that the second amendment made by the senate to Bill No. 12 be amended to read as follows:—

A footnote shall appear in the said accounts stating that the proprietor's equity is included

in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the public accounts of Canada.

Mr. BENNETT: And the message to their honours will be amended accordingly.

Motion agreed to.

#### IMMIGRATION ACT AMENDMENT

Hon. T. A. CRERAR (Minister of Mines and Resources) moved the second reading of Bill No. 102 to amend the Immigration Act.

Motion agreed to, bill read the second time, and the house went into committee thereon, Mr. Sanderson in the chair.

Section 1 agreed to.

On section 2—Domicile.

Mr. CAHAN: It strikes me that this person who is absent may not be a representative or employee of a firm, company or organization. There is much foreign commercial activity carried on by individuals other than such representatives or employees. A leading engineer may send an employee abroad to make surveys for an electrical development in a foreign country. He may have to remain abroad more than a year. Make it read "a person, business, firm, company . . ." A person engaged in business on his own account would be covered. "Firm" has a technical meaning of the association of two or more persons in a business.

Mr. BENNETT: If it said "employee of a business organization." Put the word "business" before "firm."

Mr. CRERAR: I am quite in sympathy with the suggestion made by the hon. member for St. Lawrence-St. George, although as I understand the act, if such a person is absent not more than six years he does not lose his right of Canadian domicile. If he is absent more than six years he does lose it.

Mr. CAHAN: That is only partly true. If he was not born in Canada, but acquired domicile either through being a British subject when he came to Canada or through having acquired a certificate of naturalization while in Canada, his absence for one year is sufficient to lose it.

Mr. BENNETT: Unless he reports.

Mr. CAHAN: And in such places as in many parts of South America you cannot find a person to report to except perhaps by travelling through hundreds of miles of wilderness.