

think their case should be taken into consideration. I would go further and say that all clergymen of all denominations should be exempt from this tax.

Mr. COWAN: Nothing doing.

Mr. DENIS: In the Budget Speech the Minister of Finance said:

The returns will be carefully checked by the department, and in cases where it is discovered that overpayment has been made by the ratepayer a refund for the amount must be immediately made to him or applied on any instalment due or becoming due.

I fail to find any such provisions in the resolution. Is that simply an oversight?

Sir HENRY DRAYTON: It will be in the Bill.

Mr. DENIS: I understand it should have been in the resolution also.

Sir HENRY DRAYTON: It should be there.

Mr. PEDLOW: I should again like to refer to the suggestion I made a short time ago, which I do not think the Minister of Finance quite appreciated. Clause 2 seems to me to be rather indefinite, and it was with the object of making it more specific that I made my suggestion. Clause 2 reads in part as follows:

That each person liable to taxation..... shall deliver to the Minister of Finance, with each annual return of his income prescribed by section 7 of the said Act as amended, an amount equal to at least one fourth of the amount of the tax and surtax, if any, payable by such person according to such return, and shall pay the balance, if any;

and so on. My suggestion is that specific dates should be mentioned for making the first return and the first payment on the tax. I think that my suggestion to let payments be made quarterly would not cause any hardship to the department, and it certainly would be a great convenience to the taxpayers. I would suggest that the first payment be made not later than April the first, and subsequent payments quarterly, on the first of July, the first of October, and the first of December of each year. The department would then know when to expect these several payments. In think the suggestion is worthy of consideration, and if it is not adopted, the clause might be amended to include a provision somewhat along that line, making it more specific.

The CHAIRMAN: Do I understand the hon. member to repeat this as a suggestion? He has sent me a copy in writing.

[Mr. McKenzie.]

Does he wish to be considered as moving this as an amendment?

Mr. PEDLOW: It was not my intention to submit it in the form of an amendment. I understood the Finance Minister to ask for suggestions, and I simply suggest this for the minister's consideration.

Resolution reported and concurred in.

Sir HENRY DRAYTON thereupon moved for leave to introduce Bill No. 158 to amend the Income War Tax Act, 1917.

Motion agreed to and Bill read the first time.

CIVIL SERVICE ACT AMENDMENT.

CLASSIFICATION TO DATE FROM APRIL 1, 1919.

On motion of Hon. Newton W. Rowell (President of the Privy Council) Bill No. 53 to amend the Civil Service Act, 1918, and the Civil Service Amendment Act, 1919, was read the second time and the House went into committee thereon, Mr. Boivin in the Chair.

On section 2—temporary employment outside of Canada.

Mr. MACKENZIE KING: Will the minister please explain the effect of this section?

Mr. ROWELL: The effect of the section is to extend the limit of time within which temporary or emergency appointments outside of Canada can be held without approval of the commission, from thirty to ninety days. Where emergency work arises and it is necessary to employ a person at once to do it, the appointment may be made by the officer of the department in the locality in which the work is to be done. Under the law as it stands, the appointment must be submitted to the Civil Service Commission for approval by them within thirty days. Hon. members will see that where emergency employment is outside of Canada it is physically impossible to submit an appointment to the commission within thirty days, and this makes it ninety days.

Mr. FIELDING: What is the present section in regard to this matter?

Mr. ROWELL: The present section reads:

When employees are required on short notice for emergency work outside the city of Ottawa, the responsible agent or officer of the department requiring such extra assistance may engage the necessary employees, and the said agent or officer in each case shall forthwith report to the commission through the