up a large organization and load it down with expense. Nothing of the kind. Let me point out that my hon, friend sat behind one of the ablest Finance ministers that Canada ever had, and he exempted the Income Tax branch from the operation of the Civil Service Act.

Mr. GARLAND (Bow River): That is no excuse for the minister's action, surely.

Mr. ROBB: I am not offering it as an excuse. I am simply using it as an argument to my hon, friend from Muskoka-Ontario.

Mr. ROSS (Kingston): Does the minister know any other method than the one I have mentioned by which an insurance or liability company operates? They take references from reliable people in the community, who vouch for the character of the applicants. If such people are not to be trusted, where can you get reliable evidence?

Mr. MALCOLM: I would like to offer a word, not in criticism of what hon. gentlemen opposite have said, but simply as chairman of the committee which investigated the whole civil service a few years ago. There is a condition in the Finance department as was pointed out privately to that committee, and in regard to which we seriously considered making certain representations, calling for a high degree of honesty and secrecy in the men who administer that department, and the same applies to the Income Tax branch. I do not think it is possible for the Civil Service Commission, with their machinery constituted as it is to-day, to make inquiries into a man's private life and his records as to trustworthiness without probably casting reflections on some of the men who have not been chosen for appointment. The staff that will be required in the administration of this act is going to be small, and I feel that in this respect the minister in the present bill is not asking even as much as a former Minister of Finance asked in connection with the Income Tax branch employees. He asks the right to select men who, in his opinion, would be worthy of the confidence he put in them. At the time the committee of which I was chairman sat, we were invited by the Finance department to go through the sub-treasury vaults, and I believe that most of the members of that committee who took the trip, and some of them are still in the House, came to the conclusion that what former ministers of finance have said-and it is what the Minister of Finance is saying to-day—was perfectly justified, namely, that there is a class of positions in the Finance department in regard to which nobody should have the right of selection except the senior officers of the department who are responsible for its administration. I [Mr. Robb.]

make that observation with regard to the Finance department based on my own experience as chairman of that committee which brought in the Civil Service Act amendments under which we are now working. We did not recommend that the Income Tax branch be put under the Civil Service Commission for the reasons given to us privately, and for the very same reasons I would not ask that those engaged in the administration of this act be placed under the Civil Service Commission.

Mr. McGIBBON: I cannot let either of the two ministers get away with such nonsense as that. There is absolutely no comparison between the experts in the Finance department and the officials who will be appointed under this bill.

Mr. MALCOLM: Has my hon, friend ever had the pleasure of visiting the sub-treasury vaults of the Finance department? Let him do so, and then make his comments on nonsense.

Mr. McGIBBON: I have had that pleasure. This bill is providing for the employment of "officers, appraisers, inspectors, attorneys, clerks and other employees."

Mr. MALCOLM: How many are there?

Mr. McGIBBON: The whole staff. Does the minister say that there is any comparison between these employees and the higher officials of the Finance department? The thing is absurd.

Mr. ROSS (Kingston): Is the minister serious in his statement that the Income Tax branch has not been placed under the Civil Service Commission because that might cast a reflection on somebody?

Mr. MALCOLM: No, I was referring to the higher officials.

Mr. ROSS (Kingston): Certainly not. Everybody in this House knows there is a reason why the Income Tax branch was not put under the Civil Service Commission. The minister's remarks might apply to a few of the higher officials of the Finance department, but not to the under-officials who will be engaged under this act. The minister cannot be serious in suggesting that it would cast a reflection on certain people who have been appointed in the past.

Mr. MALCOLM: I was referring to the higher officials.

Mr. GARLAND (Bow River): I do not think this clause should pass until we have had the opportunity of definitely establishing where the groups in this House stand in