

Mr. ROBB: We are merely repealing that lien.

Mr. CLARK: Does this deal with the sales tax or the income tax?

Mr. ROBB: It relates to excise taxes. I have a note from the Department of Justice forwarding a memorandum which outlines the objections to the legislation now on the statute books and the difficulties arising in the administration of it. The opinion is expressed in the memorandum that in view of these difficulties the legislation should be repealed.

Mr. LADNER: Is the minister bringing in a similar resolution in regard to the income tax as a lien against property?

Mr. ROBB: We shall come to that later.

Resolution 9(B) agreed to.

Resolution 9 agreed to.

Mr. ROBB: I move as a new resolution, 10(A), the following:

Resolved, that it is expedient to provide that the stamp tax imposed by The Special War Revenue Act, 1915 on a cheque, receipt for money paid by a bank, money order, traveller's cheque, post office money order and postal note, shall not be payable in respect of any of the said instruments which is for an amount not exceeding \$5.

Mr. LADNER: I understood that the minister was going to draw to the attention of the department the question of statements in regard to monthly balances owing. This question was raised by the Credit Men's Association?

Mr. ROBB: Yes.

Mr. LADNER: Is the minister recommending the elimination of that?

Mr. ROBB: No. I shall direct it to the attention of the officers of the department, and see if they can give me any good reason for introducing it. It was only brought to my attention yesterday.

Mr. LADNER: It was imposed once, then it was cancelled for some weeks, and a few days ago it was re-imposed.

Mr. ROBB: The complaint must come from some men who are dodging taxes.

Mr. LADNER: It is from the Credit Men's Association of Canada.

Resolution 10 (a) agreed to.

Resolution 10 agreed to.

Resolution 11 agreed to.

CUSTOMS TARIFF 1907 AMENDMENT

Resolutions reported, read the second time and concurred in. Mr. Robb thereupon moved for leave to introduce Bill No. 118, to amend the Customs Tariff, 1907.

Motion agreed to and bill read the first time.

SPECIAL WAR REVENUE ACT

Resolutions reported, read the second time and concurred in. Mr. Robb thereupon moved for leave to introduce Bill No. 119, to amend the Special War Revenue Act.

Motion agreed to and bill read the first time.

SUPPLY

SOLDIERS' CIVIL RE-ESTABLISHMENT

The House in committee of Supply, Mr. Gordon in the chair.

Soldiers Civil Re-establishment—salaries, \$21,500.

Hon. H. S. BELAND (Minister of Soldiers' Civil Re-establishment): Mr. Chairman, there is not much change in this vote. There were eight employees last year, there are six this year, the supervisor of expenditures and the head clerk having been dispensed

11 p.m. with, which accounts for the reduction in the vote. The reason

that the civil government vote has always been presented in this way is, I think, that originally it was intended to mention only the permanent staff, and it does not in any degree reflect the number of employees of the department.

Mr. CLARK: How many employees are covered by the item?

Mr. BELAND: Page 102 gives the details: One deputy minister; one assistant deputy minister; one assistant secretary and chief clerk; one principal clerk; one storekeeper; one departmental librarian. In addition there is an allowance of \$600 for a private secretary.

Mr. STEVENS: I do not want to be charged with reflecting on any of these civil servants, but would the minister tell me how many deputy ministers are in his two departments, Soldiers' Civil Re-establishment and Health?

Mr. BELAND: There is a deputy minister in each department.

Mr. STEVENS: Again I do not want to be charged with any reflection on these gentlemen, but we have before us a vote for \$6,000 for a deputy minister of this department and another vote of \$5,000 for an assistant deputy minister. No doubt they are competent and