

by the end of May. I assume from an item I saw in the newspaper—and I think it is according to the law—that if he did not make his return for 1919 by midnight of May 31 last, he is liable to pay an additional 25 per cent of the tax. There you have the case of a man who after all has paid his taxes for 1917 and 1918, though he has been a little remiss in 1919, and he gets worse treatment than the man who has neglected his duty during all those years. It does not seem to me to be fair.

Sir HENRY DRAYTON: The hon. gentleman does not quite appreciate the position. The position is exactly the same for both so far as 1919 is concerned. We have expended so much money in advertising and have made the thing so public that at least so far as 1919 is concerned there is no excuse that I can think of which would justify default. As to the man who has made no return for 1917 or 1918, and who has made no return for 1919, while no penalty is to be exacted for 1917 or 1918, if he comes forward to-day with a return for 1919 giving the information as to 1917 and 1918, he will have to pay the penalty for 1919. So, as far as that year is concerned, the two taxpayers are in exactly the same position. Of course the excuse of ignorance, novelty, and the like, which might apply to some people certainly cannot apply to the man who made a return for 1917 and 1918 and therefore knew about the law.

Mr. PROULX: If a man marries at the end of an accounting period, say in the last month of the year, is he considered a married man?

Sir HENRY DRAYTON: If he marries any time during the year.

Mr. PROULX: He might reduce his taxes by marrying in the last month of the year.

Mr. McKENZIE: I want to bring to the notice of the minister a matter about which I spoke to him some time ago in connection with the exemption of certain persons. I understand the law to be that a single man has now an exemption of \$1,000. Now there are men in this country who must be regarded as single, but who nevertheless have to keep house and have a housekeeper, servants, and so forth. I have reference to clergymen of the Catholic church. I do not think it would be the intention of the minister or the Government to regard these men who must keep house and have a very substantial class of servants as single men who have not the responsibility of house-

keeping. I have had many letters from these men and I submitted this argument to the minister some time ago, and he was good enough to write me that he would give some attention to it. I do trust that the minister will give some consideration to this class of men. Certainly \$1,000 seems a very small exemption for men of that class, who have all the responsibilities of clergymen who are married men with families and who keep house. I call this matter to the attention of the minister because I think from the very beginning it was an oversight not to have made an exception in the case of these men.

Sir HENRY DRAYTON: I have a good deal of sympathy with the hon. member in this case, but there is some difficulty in further increasing exemptions. We have heavy exemptions now, and while it is perfectly true that the clergy of the country are, as a rule, very much underpaid, it is also true that the houses they live in are, as a rule, subject to no taxes at all. In other ways it would be somewhat difficult in a tax of this kind to make the exemption that is desired. It certainly could not be done upon the ground that some of our clergy were unmarried, or in the case of the clergy of the Roman Catholic church were prevented by their obligations from getting married. It could be done on the ground, I assume, that an unmarried clergyman should have an exemption of \$2,000. It would be an exemption, therefore, of clergymen as a class, while other unmarried men would be differently treated. It might be that some consideration might be given to the question in the Bill, not upon that ground but upon the ground whether a man who really keeps house, and a woman who keeps house, whether married or single, or widow or widower, should not as housekeepers receive a certain exemption.

Mr. McKENZIE: Of course, I see that there are some difficulties in the way, but it seems to me the people generally would be satisfied that all clergymen should be exempt from this tax. Of course, the tax would be all right in the case of a wealthy man who had other sources of income besides his stipend, but in the case of those who have to depend on their stipend I think it would be quite proper under present conditions to exempt them from this tax without making any distinction as to denomination. What I said before I stand by, that these men I referred to must necessarily by reason of their calling be single, but at the same time they must keep a house with all that pertains to it, and I