

will take this into consideration before he brings down the budget. At this time, when it is so necessary to increase revenues, I suggest that this is the best possible way of securing an increase and I urge the minister to take the suggestion into consideration before he brings down the budget.

Mr. RHODES: I assure the hon. member for Macleod and the committee as well that I shall be happy to explore every possible avenue which might afford an increased return to the treasury. I would deem it a favour if any hon. member would suggest any method which has not already been put forward either in the house or among the hundreds I am receiving every day by post. Not only will the suggestion he has made receive careful consideration, but I shall be glad to consider diverse and sundry others which may come to my attention.

Mr. POULIOT: May I offer my humble contribution to the debate on this bill? First of all, may I be permitted to draw a distinction between judges who work and those who do not, those who now enjoy a rest after a few years of service on the bench? For instance, in my province I know of two judges who sat on the bench of the Supreme court and who did very well while they were fulfilling their duties, but who are now superannuated. Will the minister be kind enough to tell us whether this legislation applies to judges who are on superannuation?

Mr. RHODES: No; this would apply only to judges who are in receipt of salaries. Those who are in receipt of pensions are subject only to the ordinary income tax.

Mr. POULIOT: I thank the minister for his explanation and I am delighted to see that we have the same views in that respect. I am glad he has consulted his colleagues, because we all share the same views in that regard; that is, we are agreed as to the fact that those who have to work pay and those who do not work any more and who are resting on their laurels, do not pay anything. Take, for instance, Mr. Justice Mignault, for whom I have the greatest regard and who did very well on the bench. He is now counsel in a big law firm in Montreal. I do not know how much he receives, but he must get a decent fee for that and he probably receives it on account of the fact that for a certain number of years he sat on the bench of the Supreme Court of Canada. Judge Malouin is not now connected with any firm in Quebec, but he is a former judge of the Supreme Court of Canada and he receives his pension

untouched. Is this fair? The judges of the Supreme court here have a great deal of work to do, so much for instance, that I may mention that one judge who was appointed to a board, had to leave it because his duties on the bench were so onerous that they did not allow him to do any other work. The work of a judge is very hard and the salary is modest if we compare it with those received by judges in foreign countries. The Minister of Finance, who is one of the brightest and most excellent lawyers in this country, knows very well judges in England are highly paid; they are paid as much as £10,000, while in Canada they are not paid so much. But the discrimination lies in the fact that judges who have to work have to pay to the state more from their salaries than is paid by those who do not now work as judges. It would be only fair that when the minister takes the budget into consideration again, he should at least equalize matters and if a preference is to be given, it should be to the judges who work rather than to those who are no longer on the bench and so are in a position to earn money by other means.

Mr. RHODES: I think the same principle ought to apply in the case of pensions to judges as in the case of all other pensions. It would be very unjust to discriminate between a pension to a judge and the numerous other classes of pensions we have. The principle may be sound or it may not be, but no matter which it is, if it is to be applied it should be done generally. It would be very invidious and unjust to attempt to single out for special consideration of this character judges who are on pension from all other pensioners in Canada.

In the case of the individual whom my hon. friend mentioned and who is in receipt of a pension as a retired judge, but who augments his salary by additional earnings from acting as counsel for some firm—

Mr. POULIOT: The minister knows I did not criticize the gentleman at all.

Mr. RHODES: I beg my hon. friend's pardon; I thought he was pointing out there was an injustice there.

Mr. POULIOT: No; if the minister permits me, I am not criticizing the former judge on account of the fact that he has now taken up legal practice. What seems unfair to me is that a judge who is on the bench and who has no other source of income has to pay to the state while another judge who is superannuated, has nothing to pay from his superannuation allowance.