

*Succession Duty Act*

but I am broad-minded enough to admit that it is not invariably the best way. In certain jurisdictions and categories probably it is the better way, and the general principle I subscribe to and intend to support.

This question of appointments to the staff of the income tax branch has been settled, it seems, by the decision of the government to adhere to the principle of appointments by order in council. Does this mean that these appointments will be political? Are employees to be nominated by the minister, or by the commissioner? Is the department to be filled with friends of the party in power, or is the commissioner to have a free hand to get competent men of his choosing, nominated to his minister before confirmation? This raises a rather large question. The minister is administering three branches of the public service in the collection of national revenue; he has the customs, the excise, and the income tax branch, with which this will be coordinated. In the first two which I have mentioned the appointments are made by the civil service commission. In the income tax branch, however, the minister is continuing the system which he found when he came into office, and which has been in existence, I believe, from the very beginning.

I am aware that there are arguments on both sides. But I should like to be reassured that, if we continue the system outlined in subsection 2, efficiency and competency will be the guiding principles, and that vacancies and new positions will not be staffed by means of what we commonly term political appointments. My recollection in connection with this matter goes back a long way. I understand that the gentleman who was appointed the first commissioner demanded, as one of the conditions of undertaking the duties of the office, that he should have something to say about the selection of his staff. I rather think there was some merit in that. I do not know that there has been much, if any, abuse in respect of appointments. But I notice that the Minister of Finance has brought into the department a number of young lawyers, some from his own province.

Mr. MacNICOL: Not from his own riding, I hope.

Mr. HANSON (York-Sunbury): I am not suggesting that they are from his own riding; nor am I suggesting that they have not great merit; perhaps they have; but I cannot conceive that they had any experience in income tax matters before they entered the department.

Mr. MACDONALD (Brantford City): Not many people have.

[Mr. R. B. Hanson.]

Mr. HANSON (York-Sunbury): I agree with that. There are not many tax experts in this country. There is in the United States a class of professional men who are income tax experts. But I am a little uneasy, and I trust we shall get some assurance that this matter will be handled on a high plane, because we know what the practice is with respect to appointments by the governor in council. They are, as a rule, political appointments.

Mr. MacINNIS: Patronage can never be on a high plane.

Mr. HANSON (York-Sunbury): Perhaps that is true. But we are trying to speak without bitterness, and, if we can, to elucidate the truth. I do not like the patronage system. I have never thought that it helped me in any degree. I have found that where I had to make a nomination for an appointment—which, I am glad to say, was not often—when I satisfied one man I made nine enemies.

Mr. STIRLING: Hear, hear.

Mr. HANSON (York-Sunbury): That is the history of patronage in days gone by, when times were difficult, when a member of parliament was little better than a labour agent. One of the most strenuous periods of my life was between 1930 and 1935. One could hardly go home without having his outside office filled with people who wanted him to get a job for them.

Mr. POULIOT: That is because the hon. member promised too many.

Mr. HANSON (York-Sunbury): I never promised anybody anything. I was perfectly honest; I told them I had not any jobs to give them, and I could not give them. I told some people that a recommendation from a member of parliament would be, perhaps, a deterrent rather than a help to get a job.

Mr. MACDONALD (Brantford City): The hon. member did not convince anybody with that statement.

Mr. HANSON (York-Sunbury): No; you cannot convince them. That is the strange part of it. They will not believe you. That is an embarrassment, because they are inclined at once to charge you with the desire not to help them, when actually you are simply telling them the truth. They apparently do not recognize the truth, do not want to recognize it. That is the truth.

Will the Minister of National Revenue make a statement of policy in regard to what it is proposed to do in building up this staff, and will he see that the declaration of principles which I am suggesting he should make will be lived up to?