

concerned, should be observed. In my opinion it is a very grave mistake for any person to think that it is all right to commercialize a judge like any other person in the country, and that he should be subject to the same commercial laws and conditions. A judge may be getting \$8,000 a year, and a railway manager may be drawing the same salary, but the two positions are entirely different; and we would be sorry to suppose that the judge was not on a higher plane, as far as independence, mentality, and frame of mind in dealing with his business is concerned, as compared with the railway manager. I am not saying that the railway manager must not be a good man in every sense of the word, but the duties of a judge are of a peculiar cast. It has always been said that the law is a very jealous mistress, and that the man who desires to have a proper knowledge of the law and be able to apply it properly, is a man who gives his entire time, attention, and ambition to its study and its application. For that reason it is in the best interests of the country that certain safeguards should be thrown around the judiciary, not for the sake of the judge alone but in the interests of the people in general. I am not only in favour of leaving the Judges' Act as it is, but I am entirely opposed to this amendment which will be drawing a line between the judge that will be appointed after this legislation is passed and the judge that is now holding that exalted position. It is the law that a judge is not subject to those exactions and it should stay that way. I think it would be a pernicious distinction, and a highly pernicious system of legislation that the judges of the land who are to-day appointed and occupying those positions are exempt under the present Judges' Act, whereas the man who is appointed to-morrow, or any day after this legislation passes, shall be under a different law and different conditions entirely. I think it is entirely a mistake, and I hope that whatever law is enacted in regard to judges that they shall all be in the same position and subject to the same conditions.

Mr. NICKLE: Last year when this subject was under discussion I took the same position as the Minister of Finance takes to-day—that a contract was entered into by this country with the judges who had been appointed prior to the income tax becoming law entitling them to exemption from taxation under this Act. I think that in all human probability when the Judges' Act was passed it was never contemplated for a

[Mr. McKenzie.]

moment that income taxes would ever be effective in Canada; but whether that is so or not it is a matter of no very great importance when one considers it in relation to the maintenance of the national integrity. A contract was made between this country and those who have been appointed to the judiciary. It may not have been a wise contract—I am not discussing that, I am not saying that it was or was not right. But when a bargain is made, even if it is a bad bargain, I believe that it should be respected. I therefore agree entirely with what the minister said: That those who were appointed before the Income Tax Act became effective should continue to enjoy the exemption that that Act gave them.

Mr. LEMIEUX: Otherwise it would be simply a scrap of paper.

Mr. NICKLE: Otherwise, as the ex-Postmaster General remarks, it would be a mere scrap of paper. But I am quite at variance with the position taken by the leader of the Opposition. A judge may or may not be in a different position from other men in some respects, but when it comes to his bearing his share of the burden of the war, I think, provided he was appointed after this Act became effective, he should bear his fair share of the taxation imposed upon him. To do anything else would be to pass class legislation of a most pernicious character, and I think that the people at large would have reason to complain, as the hon. member for Frontenac did this afternoon, that those on the bench were given exemption—provided, of course, that their appointment was subsequent to the passing of this Act. It is quite true that the hon. member for Frontenac went further than the leader of the Opposition; he thought the legislation should be retroactive. I do not agree with his argument. It would be a mistake, a breach of contract. But in relation to those judges who were appointed subsequent to the passing of the Income Tax Act, I think they should carry their share of the burden of taxation the same as any other citizen.

Speaking for a moment or two on the general principle of income taxation, in my opinion, though I have no specific cases by which I can back my judgment, I think there are scores of people evading payment of this tax, and I think they are evading payment for the reason that they are only asked to certify as to their incomes. Being legally educated, I have great faith in the restraining power of an affidavit, coupled