please my colleague the Minister of National Revenue better than to get it while the getting was good; but I am told it is not practically feasible.

In the course of the debate the hon. member for Battle River and, I think, the hon. member for Acadia also referred to representations made to me by representatives of the Alberta farmers' union, and I said I would reply to those questions at a later stage. I remember very well the discussion I had with representatives of that organization, who submitted to me an extensive brief with a series of recommendations. The hon. member for Battle River mentioned most of the points in the course of his remarks the other evening. Some of them I find are matters for my colleague the Minister of National Revenue, and he will reply to those in due course; I understand he is prepared to give answers on those points. But there are some which concern my own department.

The first request was for a four-year averaging of income in place of the present three-year averaging. For reasons which I believe I have already given in this house, I did not consider that I could recommend this change.

The second point was one which we discussed at some length the other evening; that is the question of the proceeds of the dispersal sale of live stock. I mentioned yesterday evening that this question is receiving, at the moment, particularly active consideration by the Department of National Revenue. I understand that some of their officials are now in western Canada discussing this matter, and I have been given reason to believe that a statement of the policy considerations which will govern in those cases will be arrived at very shortly.

One of the other suggestions was a request for higher personal exemptions generally. I have discussed that point on one or two occasions during the course of this debate, and I do not think I can add anything more at present to what I have already said.

There was also a recommendation that farmers be relieved of the responsibility for deducting income tax from farm wages. Here again I was forced to conclude that we could not properly relieve formers from an obligation which is imposed upon all other employers with regard to tax deductions.

The suggestion was also made that we should allow as a charge against current income the payment of debts incurred in previous years. In this case also I think I gave my reasons earlier in this debate as to why I do not think a proposal of that kind would be equitable. Of course, as hon. members will realize, the present system of averaging, in connection with farmers' incomes, goes a long way toward evening up for tax purposes the varying results of different years of operation, and I do not think I am prepared to go any farther at present than is provided in the existing law.

I think I have covered the points raised by the hon. member for Battle River as far as they relate to my own department. Some of the other points may perhaps be more properly dealt with by my colleague the Minister of National Revenue.

Mr. FAIR: I should like the Minister of Finance to go right through the fourteen recommendations made by the two farm organizations and deal with those coming within his department, and then the Minister of National Revenue to deal with the remainder.

Mr. ABBOTT: I can do that; I did it with the delegation when they were here. I went through the list, point by point. I have covered those which relate to my own department, but I can go through the list; I have the brief in my hand. The fourteen recommendations were as follows:

1. Four-year average for income tax purposes. I have already dealt with that.

2. Dispersal sales of live stock. I have dealt with that.

3. The raising of exemptions. I have dealt with that.

4. Allowance for labour of farm families in connection with production on the farm. I dealt with that yesterday evening.

5. No further responsibility for income tax on farm wages. I dealt with that a minute ago.

6. Board of arbitration on income tax cases. There is an appeal board, and I do not think any further boards should be set up.

7. That payment of arrears of interest and principal on the home farm, due before 1940 be allowed as deductions for income tax purposes. I dealt with that a minute ago.

8. Provision for final clearance to all taxpayers within two years. That comes under the Department of National Revenue.

9. No special exemptions to any class but full provision for proper expenses. That is an excellent generalization, with which I heartily agree.

10. Simplification of income tax forms. That is the Department of National Revenue.

11. In computing net worth statements over the years 1941 to 1945 the increase in value