

by the department is exactly the other way. The interpretation is always in favour of the crown; and I object to it. That is not a legal principle for the construction of taxing statutes.

Mr. HARRIS (Danforth): If we are through with this phase of the discussion, I should like to refer to another matter, of which I gave notice on March 8, and which has to do with absenteeism in industry. I would merely ask the minister under what item, if any, he would like to have that discussed.

Mr. ILSLEY: Yes, I should like to have it discussed.

Mr. HARRIS (Danforth): I have gone through the schedule and I cannot see that it refers to any other item more particularly than it does to this resolution.

Mr. HANSON (York-Sunbury): I hope the minister will not forget the references I made to the Ruml plan.

Mr. HARRIS (Danforth): Perhaps the minister would prefer that I hold this matter until we reach another resolution. I cannot find any place where it would be more appropriate than resolution 1.

Mr. ILSLEY: I have not looked over the resolutions, and at the moment I do not know of any one that would be more appropriate. However, I suggest that we finish the discussion about the returns. Possibly it is not in order, but we got started on it and I agreed that it would be all right to finish it. Then I think we should stick as closely as possible to the resolution. The observations most in order were those of the hon. member for York-Sunbury in connection with the Ruml plan. When we finish this particular discussion I shall have something to say on that. I think it will probably be six o'clock by that time, and if I find a resolution under which absenteeism can be discussed more appropriately, we will discuss it under that resolution.

Mr. MACDONALD (Brantford City): It would seem from the discussion so far that most hon. members are in accord with the charging of interest on payments which are underestimated.

Mr. HANSON (York-Sunbury): No.

Mr. JACKMAN: It is just the opposite.

Mr. HANSON (York-Sunbury): The hon. member for Brantford City can speak for himself.

Mr. MACDONALD (Brantford City): I will express just my own views. I believe that most people can estimate their earnings

[Mr. R. B. Hanson.]

fairly well. I do not say that they can estimate them to the last dollar, but conditions in Canada are not changing greatly at the present time and not many people are making more money in the current year than they made last year.

An hon. MEMBER: Making less.

Mr. MACDONALD (Brantford City): Somebody says that they are making less. The average man knows whether he will make more money during the current year than he made last year.

An hon. MEMBER: What about contractors?

Mr. MACDONALD (Brantford City): I would think that a contractor would know what contracts are likely to be let.

An hon. MEMBER: Nonsense.

Mr. MACDONALD (Brantford City): I may be wrong because I do not know anything about the contracting business. If I knew more about it I might be in that business and be doing much better than I am at the present time. There are exceptions, but generally speaking I think most business men know whether they will make more money this year than they made last year.

Mr. HANSON (York-Sunbury): No.

Mr. MACDONALD (Brantford City): I may be wrong. So far as I am concerned I can make a fairly good estimate. If I underestimate, then I would have no objection to paying interest. Supposing a person found in September that he was making more money than he expected to make; is there any reason why he should not pay an increased amount? I think the reasoning of the department as expressed by the minister is sound—if you have not paid what you should have paid, you must pay interest. Having said that, I would ask the minister whether or not there are additional penalties. The form read by the minister and referred to by the hon. member for York-Sunbury states that interest will be charged.

Mr. FRASER (Peterborough West): He does not say what the interest will be.

Mr. MACDONALD (Brantford City): Perhaps the minister will tell us what the interest will be, and perhaps he will go further and tell us whether there will be any penalties in addition to the interest.

Mr. MARTIN: Why should that make a difference?