

Mr. ILSLEY: Then I shall have my colleague move an amendment that such regulations be published in the *Canada Gazette*. That would be subsection 3 of section 58. It would not be necessary with respect to paragraph (a), and then there is the question of tables of mortality under paragraph (c).

Mr. JACKMAN: I presume the standard table of mortality will be used.

Mr. ILSLEY: Publication would be partly in the *Canada Gazette* and partly in some book. I would be inclined to drop the proposed amendment. The commissioner tells me that they publish the regulations now in all important cases.

Mr. JACKMAN: Does paragraph (c) of section 2 correspond with the same provision in the British act, or is the provision in the British act more specific, particularly with reference to the rate of interest which shall be used in determining the value? Does this section correspond with the British section, or is the British section much more specific in its terms?

Mr. POULIOT: Just before the minister answers, let me say that I have often protested against Canada copying and aping what is done by any other country. We should make our own legislation. Why should we copy the British act? Why should we copy the act of Ontario or the act of the province of Quebec? Let us make our own legislation and digest it and have no half-baked legislation.

Mr. ILSLEY: This provision has not been copied from the British act. I am informed that it is in use. It is a section very much like sections found in several provincial acts.

Mr. JACKMAN: The rate of interest is vital. It means all the difference between whether a particular annuity or one of these interests might be \$1,000 or \$2,000. It depends upon the rate of interest being used. It is so important that I think we should be as specific as possible. If other countries, in their legislation, have seen fit to specify a certain rate, I think we should do so. Does the minister intend to prescribe a general rate from time to time, or is there to be a particular rate as to particular forms of securities?

Mr. ILSLEY: I do not know. I could not say what the practice will be. The matter will be worked out in cooperation with the superintendent of insurance, which is the department that is expert in actuarial matters. Some fair rule will be arrived at.

Mr. HANSON (York-Sunbury): The measure will be in the experimental stage for a while. I think the rule of reason will prevail. I have no fears on that score at the moment, but of course I do not know what the future will bring. If the measure does not work out right, we shall come back and ask the minister to amend it.

Mr. SLAGHT: Rates of interest shift, of course.

Mr. MACDONALD (Brantford City): There have been gibes from a number of hon. members regarding the fees which lawyers will receive for preparing these forms, and so forth. Has the minister had forms prepared, and do they correspond with those now in use in the provinces? It occurred to me that it would simplify matters considerably if the forms which are now used in the various provinces were used also by the dominion department, so that, instead of making the forms in duplicate, as is now done for the use of the provinces, we could make four copies and send two to the province and two to the dominion. This would save considerable expense and facilitate the work of submitting the necessary information.

Mr. HOMUTH: All the laws are different.

Mr. ILSLEY: Nearly all the forms are now ready. They are not printed, but so far as preparation is concerned they are substantially complete.

The other point was, should we have a different form for each province to accord with the form in that province? I do not think so.

Mr. HANSON (York-Sunbury): I do not think so either.

Mr. ILSLEY: My opinion is that we should have but one form.

Mr. HAZEN: How many employees have been added to the Department of Finance and to the Department of National Revenue for the purpose of administering this measure, and how many more is it expected to add?

Mr. CHURCH: A small standing army.

Mr. GIBSON: We have not made any additions to the staff to take care of this, and we estimate at the present time that under a hundred will have to be added to the income tax staff to look after this work.

Section agreed to.

On section 59—Office of commissioner.

Mr. HANSON (York-Sunbury): This section raises an old discussion on the question of appointments. Personally I am in favour, generally speaking, of the civil service system of merit in the appointment of public officers,