

to do so because of war conditions. However, since the war, government regulations have permitted the transmission of funds abroad to provide for the wives and children; yet today we find that the department is refusing to recognize these persons as married persons. Even where receipts are produced showing that amounts of money are being forwarded for the support of these families, they are still not regarded as having married status. Does the minister regard that as completely fair; if not, what does he intend doing about it?

Mr. ABBOTT: I thought I must be dreaming or something, but that is the purpose of the present amendment; that is what the section is being amended to provide for. I thought for a moment that my hon. friend was suggesting some other case. The proposed amendment to the section provides that the restriction which formerly existed, that they must reside in any part of His Majesty's dominions or a country contiguous to Canada, or, residing elsewhere, be a subject or citizen of a country associated or allied with Canada in the conduct of the war, shall be removed. All that will be necessary under this bill will be for a person in Canada claiming married status to establish that he has a wife living, let us say in Czechoslovakia, and is remitting funds to support her.

Mr. SHAW: Will this apply to all countries or just to those countries which were allied with us?

Mr. ABBOTT: It will apply to all countries. We are removing the restriction now in the act that it must be His Majesty's dominions or a subject or citizen of a country associated or allied with Canada in the conduct of the war. There is now no limitation.

Mr. HAZEN: When we were in committee on the resolution I brought to the minister's attention what I considered to be discrimination against domestic servants in the maritime provinces. At that time I pointed out that a domestic servant in New Brunswick was obliged to add to his or her income \$26 a month for board and lodging, while in the province of Quebec a similar domestic servant was obliged to add only \$15 a month to his or her income. If my information was correct this meant that in certain instances a domestic servant in New Brunswick would have to pay income tax—this would apply also to the other maritime provinces—while a domestic servant in Quebec would not be obliged to do so.

At the same time I also brought to the minister's attention that porters, waiters and certain other employees on the Atlantic division of the railroad were obliged to add \$300

to their incomes in lieu of tips, while in other railway divisions the same employees did not have to add this \$300 to their income when making out their income tax returns. The minister stated at that time that there was no discrimination, but he said he would look into the matter.

Mr. ABBOTT: I think the Minister of National Revenue has information on that matter and one or two others that were brought up. I do not know the wishes of the committee, but I had thought that, after we had concluded the specific sections of the bill, the minister could then deal with the questions raised by my hon. friend. I think the point he raised could appropriately be discussed under this section and he may prefer to have the information now.

Mr. HAZEN: It makes no difference to me.

Mr. ABBOTT: Perhaps we might as well give it now.

Mr. McCANN: With regard to the first matter brought up by the hon. member, the answers which we have received from the several districts are to the effect that the allowances vary from \$180 to \$360 a year. The reports indicate, however, that there is no hard and fast rule and that every effort is made to take into account the type of home in which the domestic is employed and the nature of the board and lodging received. The amount of the wages and the nature of the board and lodging received really have to be taken together. The employer, in dealing with the employee, sometimes will offer a nicely furnished independent room, and a more than ordinarily luxurious table may be kept. A domestic may accept a lower monthly wage for steady employment in such a household than he or she would where the accommodation is on a minimum basis and tenure of employment less secure.

In general, the amount added in the majority of cases tends to run about \$20 a month, and in the average case this is rather low having regard to present-day conditions and cost of living.

It is the belief of the administrative officers that this is a matter which should continue to be left to the judgment of the assessors and officials in the district offices familiar with the individual cases, and that to set any hard and fast rule may impose a hardship in some instances and allow unduly favourable treatment in others. Living conditions in various provinces and homes in Canada vary considerably and the assessors are required to make a fair-minded appraisal of the facts in each individual instance.

[Mr. Shaw.]