

Supply

with the assessors. No taxpayer should be subjected to that type of thing.

Mr. Fisher: Mr. Speaker, I would like to make a comment. We have an interesting line of thought going with the Member for York North (Mr. Gamble). The Hon. Member has a political philosophy according to which he would like to lend a lot of freedom to individuals. That is a useful thing to hear in this kind of a debate. I congratulate him for that. I think he is bringing out some important points. I would go one step beyond what he is saying and take a hard look at the way the tax department communicates with taxpayers. Many taxpayers do not even know what they are being assessed. The Member for Bow River raised the question of assessments. I think there are many people who do not even know that they are subject to reassessment later on. They think the notices they get from us are final notices and that they close the door. They do not realize that we can go back again and take another look if we have reason to do so. We need to clean up the communication area. Individual citizens are entitled to know the rights that they have and to have them stated clearly in the communications when they are sent out initially.

The Acting Speaker (Mr. Corbin): Are there further questions or comments? If not, we will proceed with debate.

[*Translation*]

Mr. Speaker: The Hon. Parliamentary Secretary to the Minister of Indian Affairs and Northern Development.

Mr. André Maltais (Parliamentary Secretary to Minister of Indian Affairs and Northern Development): Mr. Speaker, today, we are again being treated to a kind of tempest in a teapot. I do not mean the debate on the collection of income tax is not important, but I am referring to the approach to this matter. I think the Member for Wellington-Dufferin-Simcoe (Mr. Beatty) would have been far more civilized in his approach to the subject if he had refrained from attacking the Department of National Revenue, its employees and its Minister.

In fact, Mr. Speaker, I feel it is entirely legitimate to have a general debate on tax collecting, how it is done, the income tax return, the phraseology perhaps, and the matter of calculations. I think everyone will agree with that. But monopolizing a whole week before the House adjourned for the Christmas holidays and taking up almost another week to make all kinds of insidious accusations directed not only to the Minister as I said earlier, and also by making all kinds of insinuations about his employees I think that someone who has already been a Minister in the Government should realize this is not fair play.

Mr. Speaker, it is very easy to play politics with the National Revenue question. Everybody knows perfectly well that all Canadians have a very negative attitude to the collection of income tax. I think it is quite obvious that when the Department asks whether everybody has paid taxes who is supposed to pay taxes, it is a difficult time for the taxpayer.

Under any Government, however, the first responsibility of the Minister of National Revenue is to ensure that people can pay what they owe to the Government on the basis of equity, equality, and justice, whatever the circumstances. That is the basic principle for financing Government operations.

To people on the Government side or in the Opposition and to the average Canadian with a minimum of common sense, these things are quite clear, but the Member for Wellington-Dufferin-Simcoe verges on the irresponsible when he wants to blacken the institution's reputation by making all kinds of assumptions and giving the impression that the Minister, his officials and the whole Department are in collusion to exploit Canadians.

Mr. Speaker, Revenue Canada-Taxation published a document in 1982 called "Inside Taxation", and Chapter 8 of that document contains a whole series of measures in connection with appeals. Interestingly, the document mentions that during the year ending on March 31, 1982, Revenue Canada sent nearly fifteen million notices of assessment and received 33,266 notices of objection, of which approximately 95 per cent were dealt with outside the courts.

It has now been exactly fifteen days, if we include the week before the holidays and the past three days, that we have been talking about just about everything and anything, without referring to the facts. Mr. Speaker, every year fifteen million taxpayers are invited, under the legislation, to contribute to the Government's finances, and of these fifteen million, 33,900 submit notices of objection. Of those 33,000, 95 per cent are able to settle their differences with the Department directly, without going to Court.

Actually, I do not know whether or not the Hon. Member for Wellington-Dufferin-Simcoe has ascertained why those 33,900 taxpayers have opposed their assessment notice. Well, it is clearly indicated that most of the time, taxpayers will question their assessment notice on the basis of interpretation. The whole problem with taxation, Mr. Speaker, is that when people question an assessment notice they do so on the basis of interpretation.

● (1730)

This morning, someone asked what is an artist? What is taxable? What is allowed as an expense? What is a non-taxable expense? What is considered as an expense when someone can earn an income by using costly instruments? I think of the tools used by workers, I think of desks, of equipment used by professionals in the fields of health or law. Mr. Speaker, this is a matter of interpretation.

We could have had a more interesting debate on the issue of taxation if, besides requesting a debate on the Income Tax Act proposals had been put forward. However the Opposition is bankrupt of ideas in this regard. And I do remember when I rose during the debate on the Address in reply to the Speech from the Throne, that I told the Leader of the Opposition, my