

to do with the inquiry other than that they may have in past years transacted business for the deceased. I am not just sure who are the officers of this department. If they are confined to a limited number of gentlemen at the top, I do not see any danger in the provision as it stands. But if "officer of the department" is a broad term, one would think there should be the safeguard of the minister's authority in writing for appointing such an officer, who, after he is appointed, has very wide powers of going into a complete stranger's office and demanding to see every note in his books extending back over the years. There should be the safeguard of the sanctity of appointment by the minister, just as an officer executing a search warrant under the code must have his appointment over the signature of a justice of the peace or a magistrate.

Mr. HANSON (York-Sunbury): I have had sent down from my office a copy of the Income War Tax Act consolidation of September, 1940, and this section is comparable with section 45 of the Income War Tax Act as it now stands, which provides not that any officer of the Department of National Revenue or other person authorized by the minister shall make such inquiry, but "any officer authorized thereto by the minister." That is limited to a direct authorization by the minister in a given case, but section 20 of this bill is a blanket provision.

Mr. ILSLEY: That was not intended. It is intended that the minister's authorization shall apply in both cases.

Mr. HANSON (York-Sunbury): That is not what the section says. Section 20 says distinctly: "Any officer of the Department of National Revenue"—and it gives an alternative—"or any other person authorized thereto by the minister may make such inquiry." Leave the alternative out. The provision in the Income War Tax Act is much better. It reads: "any officer authorized thereto by the minister." In each case the minister is to designate the officer, but the way section 20 is drafted that is not the situation. I submit that with confidence to the minister.

Mr. ILSLEY: It is intended to be the way the hon. gentleman wants it.

Mr. HANSON (York-Sunbury): Then let us make it that way. It will be an improvement. It will then read:

Any officer of the Department of National Revenue authorized thereto by the minister or any other person authorized thereto by the minister. . . .

Mr. ILSLEY: It is suggested that we strike out the words "officer of the Department of National Revenue."

Mr. SLAGHT: I think it is better to leave that in, if it is hedged around with written authority to the officer from the minister. The department has accountants, and in practice they would be the best men to do this work.

Mr. HANSON (York-Sunbury): In every case there should be authorization by the minister. Perhaps the section had better stand and be redrafted by the officials.

Mr. ILSLEY: I think we can fix it now. The changes required are very simple. I would ask my colleague to move:

That section 20 be amended by striking out in line 26 the words "officer of the Department of National Revenue or any other," and inserting the words "in writing" after the word "minister" in line 27, deleting the words "officer or" in line 28 and again in lines 30 and 31.

Mr. CASGRAIN: I move accordingly, Mr. Chairman.

The CHAIRMAN: The section as proposed to be amended will then read:

Any person authorized thereto by the minister in writing may make such inquiry as such person may deem necessary for ascertaining the property included in a succession, and for the purposes of such inquiry such person shall have all the powers and authority of a commissioner appointed under part I of the Inquiries Act.

Amendment agreed to.

Section as amended agreed to.

Section 21 agreed to.

On section 22—Assessment and notice thereof.

Mr. HANSON (York-Sunbury): This is the practice of the income tax office?

Mr. ILSLEY: Yes.

Section agreed to.

On section 23—Continuation of liability to duty.

Mr. HANSON (York-Sunbury): There does not seem to be any suggestion of finality in connection with any assessment. I do not like to go into what we all know about the history of these matters in certain of the provinces—

Mr. SLAGHT: Pretty healthy, some of them.

Mr. HANSON (York-Sunbury): They seem to be quite active to-day and yesterday. Apparently this section proceeds on the theory