

I have heard second hand that the last organization is fairly satisfied with the changes that have been made in the bill, but perhaps by looking at this document we will realize that these national organizations upon the invitation of the minister have put a great deal of study on Bill 248. The new bill was made available for distribution only on Tuesday. It had first reading a week ago Thursday. I tried to get it in regard to work which I proposed to do myself over the week end and it was not available. I tried fairly persistently to get a copy and was not able to do so. I tried the minister's office, the staff and the legislative branch of the House of Commons and it was not available until Tuesday. This is an important and technical bill and I think out of respect to those national organizations whose committees have obviously given their most painstaking care to the former bill we should send telegrams to them and ask them whether or not it would be their wish to come before this committee, and having examined the new bill and compared it with the old come before the committee and give us the benefit of the very professional and expert opinion we all concede they have in this field.

Hon. DONALD M. FLEMING (*Minister of Finance and Receiver General*): If I may say a word, Mr. Chairman, I would like to submit to the committee in line with what I said in introducing the bill before the committee at Friday's meeting that the proposals made by Mr. Benidickson are, I think, entirely unnecessary. The purpose of calling or permitting national organizations to appear before committees of the house, which is sometimes done, is to make sure that their points of view or their submissions are before the committee or that the matters they wish to raise are properly brought before the committee. I do want to say with respect to every one of the organizations that Mr. Benidickson has mentioned that we already have received their briefs and submissions. We know their views and are prepared to lay them before the committee on any subject whatever that we touch on in the bill. That being the purpose of hearing deputations I suggest, Mr. Chairman, it is in this situation totally unnecessary. Before this bill was ever brought to the house we had received these briefs; we had studied them and they had been reviewed by the officials of both the Department of National Revenue and the Department of Finance. We had heard deputations from most of the organizations that Mr. Benidickson has enumerated. Some of them actually did not wish to be heard through deputations. They were content to send their briefs. But we heard a great number of them and I think we are in a position to give to the committee all the information as to the point of view of any such organization. The briefs have been tabled. They are known to members of the committee and are available. The officials know the views of all of these organizations on every question that may arise. We have the briefs here and are prepared to discuss them. I would like to point out to the committee that we cannot start in to hear some organizations and not open the door wide to whoever may wish to come. I think we will be here for a very long time if we start to invite people to come before the committee. They may be sure that their viewpoint is fully understood and we are here to give the committee all the information on any representation that was made to us. Any member of the committee on any question we come to can ask the question "what representations did you have on this?". As I mentioned in my remarks at the opening on Friday in the case of some of these representations we gave effect to them in the new bill; in other cases we took them up in part and not as to the balance. In every case we did not give effect to them and we are prepared to give the reasons in every case. I would point out also—and perhaps Mr. Benidickson may have overlooked this and did not hear me say it on Friday—the procedure we are following here is precisely the same procedure as Mr. Abbott followed when he introduced the income tax bill some ten years ago when he came before the committee. He rejected any idea of having delegations