

protection. Any statements or answers made by the accused or by the person being enquired into at the time of the enquiry cannot be used in evidence against him at a trial.

Mr. LESAGE: Then, what is the use of this provision.

Mr. TARR: The reason this provision is in here is that in the Income Tax Act there was doubt that the officers of income tax could even give evidence in a prosecution under the Income Tax Act. I understand that an order in council was passed to resolve that difficulty. This is here for exactly the same purpose.

Mr. LESAGE: I understand that, but those first two lines I cannot see the use of.

Mr. TARR: There is nothing in this section that makes admissible evidence that would otherwise not be admissible.

Mr. MARQUIS: We cannot foresee cases when the witness may bring legal evidence. In some cases I think he may bring some legal evidence, as Mr. Lesage said a few minutes ago, especially if he meets somebody, discusses it with him and has a voluntary declaration, he can bring back that declaration before the court and it is legal. So we have not to foresee any special cases according to this section. I think that this section should be accepted as it is.

Mr. IRVINE: I cannot see that it can do any harm if my friend here is correct in saying that any evidence that might be brought without being in written form will not be accepted by the court. Then surely if the court accepts it, it will be legal.

Mr. MARQUIS: Yes. That is the point. I think that is right.

The CHAIRMAN: I do not see anything wrong with section 43, Mr. Lesage.

Mr. LESAGE: I was just asking what was the use of the first two lines.

The CHAIRMAN: Yes. Shall section 43 carry?

Carried.

Section 44.

Mr. MARQUIS: "An inspector may, with the approval of a judge of the Exchequer Court of Canada . . ." and so on. The inspector is given power.

Mr. LESAGE: I do not think we should have any objection to that, because it is with the approval of a judge of the Exchequer Court.

The CHAIRMAN: Shall section 44 carry?

Mr. JACKMAN: May I ask what is there in the law to guide a judge of the Exchequer Court in granting permission or withholding it? Is it just his view of the case that the evidence warrants suspicion of a crime or is it just to have a little check on the inspectors?

The CHAIRMAN: I would think it was to have a check on the inspectors. The Exchequer Court would have established a practice, I should think, similar to other cases. In an ex parte application, you have to make out a prima facie case.

Mr. JACKMAN: Is there any substantive law that the Exchequer Court judge uses in determining what authorization should be given?

The CHAIRMAN: Other than the ordinary practice in any ex parte application. You have to make out a prima facie case.

Mr. JACKMAN: That a crime has been committed or is about to be committed; is that the idea?

The CHAIRMAN: Yes. Section 45—

Mr. LESAGE: Oh, in section 44 there is this 90 days again.

Mr. IRVINE: Where?