

it would not rectify the position in which we find ourselves. It would be just another abdication of our responsibility.

In my opinion, what we need is what I have stated on previous occasions, that is, a parliamentary body that will be armed with power, without regard for governmental rank or influence, one that will be empowered to pursue its own course within its terms of reference, free of direction or influence by the government. It must be strong and free enough to ride close-herd on all recipients of Parliament's delegated authority and to command their compliance and respect. The pattern of the Public Accounts Committee of this House, with its chairman drawn from opposition ranks, might be a very good one to follow. I repeat that to me the essential feature must be that its findings, reports and recommendations carry with them some compulsion on the executive or individual responsible member of the executive, the Prime Minister and cabinet members, to take subsequent action. The very least that must be done is to ensure that anything turned up by the watchdog committee receives a fair and public hearing in this chamber.

I charged a few moments ago that individuals in the farming industry were one group that has suffered economically over the years as a result of delegated power placed in the hands of public service officials. It is because of the continued abuse by officials in this field that I am deeply concerned about this bill. I had great hopes that at least we would have a procedure or a vehicle whereby Members of Parliament could regain control of the power given them by their constituents.

On December 3, 1968, the hon. member who is now Minister of National Revenue (Mr. Gray)—I am glad he is in the House tonight—is recorded in *Hansard* as having made the following statement:

It is my understanding of the will of Parliament expressed in schedule "A" of the Customs Tariff Act that implements and machinery for farm purposes come in duty free.

I am sure the minister expressed the thoughts and understanding of most of the present members of this House, as well as the thoughts of a great number of citizens of this country. Unfortunately, the will of Parliament has not been carried out by the administrative body. Let me remind the House again of what the minister said he believed the will of parliament to be—"that implements and machinery for farm purposes come in duty free". It is very clear and simple—that any machine or implement, regardless of other uses, when it is used for farm purposes is exempt from duty.

Let us examine for a moment how the bureaucrats have eroded the will of Parliament in their administration of this directive. It is not necessary at this time to relate to the House a step by step dissertation of when the erosion of the will of Parliament started, and of each case along the way which progressively became more restrictive and further removed from the will of Parliament. Suffice it to recount the last experience I had in this regard in presenting a case to the Tariff Board when I learned from their ruling that they had closed the door completely on any implement or machine for farm pur-

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poses coming in duty free. This was a complete reversal of what was intended by Parliament. To prove my point, the presiding officer of that appeal board, in appeal No. 914, at page 93 of the transcript, made the following statement:

If you can satisfy the board that these pumps are only for use in agriculture irrigation then they are an agriculture machine.

The chairman of the Tariff Board has recorded there the true interpretation of what the board and the department accept as the definition of the term "agricultural machines, implements and apparatus". A few moments ago I related to the House what our present Minister of National Revenue said about the clause in the act. The actual action taken by the bureaucrats and by departments and boards is entirely opposite to the statement made by the minister in the House. An implement or machine must be made so that under no circumstances can it be used for any other purpose. Any agricultural machine, implement or apparatus must only be used in the pursuit of agriculture, and for no other use, before it can qualify for exemption.

Such a ruling, as hon. members know, is ridiculous because no implement or machine has been or will be invented that is used exclusively for agriculture. Some other use can be established, if even on a one-time basis, and it is simply an "out" for the bureaucrats to say that these machines and implements may be used only in the pursuit of agriculture. Therefore, in making such a ruling or precedent—and I say it is a very narrow ruling, laid down by the board—legislation passed by Parliament is ignored or negated by those charged with the administration of the act. If a committee had been formed with the power to act, as we had hoped would be the case, many of the practices which the public has to put up with would be rectified.

I await clause by clause discussion of the bill. Perhaps the minister has a suggestion to make to the House to give power to the committee to rectify the misunderstandings and lack of definition as well as misinterpretation. What I am trying to establish is that no matter how we word our legislation, the Canadian public either benefits or suffers as a result of the application or interpretation of the legislation by those charged with its administration and enforcement.

Such application by the bureaucrats in regard to agricultural implements is, in my experience, far removed from the intention of Parliament when the legislation was originally passed. In other words, we as parliamentarians are abdicating our responsibilities when we allow the bureaucrats to twist and warp the intent of our legislation. I say we have done this, perhaps not in a great number of cases but certainly in several with which I have had to deal in my term of office as a Member of Parliament.

I regret that I, as a Member of Parliament representing people of this country, have no recourse but to plead with the minister. In most cases the minister has not been long enough in the portfolio to correct all the abuses that he knows exist within the department. This