

Oral Questions

preliminary inquiries about any involvement of Public Works. No one has any knowledge of that to which the Hon. Member refers. Again, I think is better left to the RCMP.

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REVENUE CANADA**REPORTED DISCLOSURE OF TAX INFORMATION CONCERNING
MISSISSAUGA COMPANY**

Mr. Simon de Jong (Regina East): Mr. Speaker, my question is directed to the Minister of National Revenue. The Minister will know that Revenue Canada officials have violated a taxpayer's confidentiality by sending "requirement to pay" notices to the competitors and customers of Copy Choice Office Equipment of Mississauga.

One of these notices, dated June 2, 1988, was sent to a competitor, Doering & Brown of Scarborough, which is not even a creditor of the company.

Is it new government policy to send private tax information of businesses hither and yon? Does this situation not in fact jeopardize the future viability of Copy Choice and its 12 employees?

Hon. Elmer M. MacKay (Minister of National Revenue): Mr. Speaker, we are very aware that the principle of confidentiality is absolutely fundamental to our Canadian tax system.

I thank my colleague for raising this question. I have had a preliminary look at it. I have instructed my officials to look into it very carefully, to have a meeting with the taxpayer involved to hear his concerns, and to send out a statement of facts to the taxpayer.

As my colleague across the House knows, quite properly according to law I am precluded from putting the Department's side of the issue. We are sending the Department's side of the issue, as it were, in a statement of facts to the taxpayer. If he wishes to make it public he may. In the meantime I can assure the Member that I am taking the matter very seriously.

Mr. de Jong: Mr. Speaker, I thank the Minister for that answer and the recognition that what Revenue Canada has done has certainly infringed upon the declaration of taxpayers' rights with which his Government was so concerned.

REQUEST THAT MINISTER INTERVENE

Mr. Simon de Jong (Regina East): Mr. Speaker, the other point I want to make in putting my question to the Minister is that this taxpayer tried to get the co-operation of his office, the Prime Minister's Office, and the office of his Member of Parliament, who happens to be the Minister of Finance, and was not successful, in dealing with his concerns.

I want to get the assurance of the Minister, which I think he has already given me in part, that he will co-operate, that he will apologize to the taxpayer, and that he will intervene personally to resolve this tax matter quickly and fairly, particularly given the precarious financial position in which Revenue Canada has put Copy Choice.

Hon. Elmer M. MacKay (Minister of National Revenue): Mr. Speaker, I have assured my colleague that we are taking this matter seriously. However, it would be unfair to ascribe any motives to the Department until the matter is more closely checked. That is the reason I have asked my Department to send a statement of facts to the taxpayer which the taxpayer may wish to make public. In the meantime I will continue to look into it.

REASSESSMENTS OF VALUE OF FARM EQUIPMENT

Mr. Geoff Wilson (Swift Current—Maple Creek): Mr. Speaker, my question directed to the Minister of National Revenue concerns the heavy equipment over-allowance special audit under which some 600 prairie farmers are in various stages of reassessment. The issue is whether Revenue Canada can substitute its opinion of fair market value of a piece of farm equipment traded in, for that freely arrived at in the market-place between the machine dealer and the farmer.

Is the Minister prepared to instruct his officials to abandon the arbitrary reassessment in these situations where the parties have acted in a bona fide, arm's length, reasonable, and equitable manner?

Hon. Elmer M. MacKay (Minister of National Revenue): Mr. Speaker, I thank my colleague for raising this issue. It has been raised before in this House. He knows that this special audit was cancelled over a year ago but that the Department has an obligation, indeed a duty, to check into various cases where it appears there may have been some abuse of this program.

In order to facilitate matters, I am seeking ways to have a representative case quickly brought into court so that some of the issues which the Member raises as to the acceptability of audit principles and jurisprudence can be dealt with quickly.

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EXTERNAL AFFAIRS**U.S. COAST GUARD'S SEIZURE OF CANADIAN FISHING VESSEL IN
LAKE SUPERIOR**

Mr. Maurice Foster (Algoma): Mr. Speaker, my question is directed to the Secretary of State for External Affairs. Last December 6 the United States Coastguard and Michigan Department of Natural Resources vessels illegally seized the Canadian fishing vessel *Last Time* in Lake Superior waters. The fishermen were charged with minor misdemeanors but the