

Income Tax Act

Sound-Muskoka. Perhaps those subsections could be allowed to stand as well.

The Assistant Deputy Chairman: Is that agreed?

Mr. McCleave: I think that really means we should stand 231 and 239.

Mr. Lambert (Edmonton West): Somehow or other we started off on a different tack by saying we could discuss generally, on 220, anything from 220 to 247. I think it is quite improper to keep prodding the committee by saying "Shall section 220 pass?" It seems to me it should be open. We should complete the general discussion and then pick up the items. Or else we should proceed to discuss section 220 and stay away from general discussion.

[*Translation*]

Mr. Clermont: Mr. Chairman, I do not believe that we government members are the ones who asked you to call subsection 220. We accept the argument put forward by the hon. member for Edmonton West that the member in the Chair at the outset of the sitting on Bill C-259 heard the suggestion put forward by the hon. member for Edmonton West—

Mr. Lambert (Edmonton West): It was not my suggestion.

Mr. Clermont: —I believe it was rather the hon. member for Halifax-East Hants (Mr. McCleave) who suggested that Part XV be discussed as a whole, but the Chairman did not give us any instructions as to the order in which the subsections should be called.

The Assistant Deputy Chairman: In answer to the hon. member, it was understood that each subsection would be dealt in a general way, then passed separately.

Mr. Lambert (Edmonton West): At the end.

The Assistant Deputy Chairman: At the end.

Mr. Lambert (Edmonton West): Moreover, Mr. Chairman, we have questions to ask the minister, especially on the points raised by my colleague and myself about subsection 239 and again about subsection 231.

We may find others also. For pity's sake, let us limit ourselves to the general discussion.

The Assistant Deputy Chairman: Is there agreement on the part of the committee?

Mr. Béchard: Mr. Chairman, having heard the case so ably stated by the three opposition members, that is the hon. members for Parry Sound-Muskoka, Halifax-East Hants and Edmonton West (Messrs. Aiken, McCleave and Lambert), concerning section 239(2), I agree with what they said about the powers granted ministers of the Crown to imprison or not Mr. So-and-so, and I believe that the committee members, and especially the hon. member for Edmonton West and the two members of the official opposition who participated in the debate, are well aware of the fact that the Minister of Justice (Mr. Turner) is a compassionate person and know that he would not impose such a sanction on a fellow-citizen.

As we are discussing the whole of Part XV and have stood some sections in order to study them after supper, I believe that by then we shall have found the necessary answers. In fact, we have them already. No doubt we could also stand section 239(2) for later discussion.

Mr. Lambert (Edmonton West): I thank the parliamentary secretary for his remarks. I am sure that the bill will have improved following the introduction of an amendment by the government, after supper.

Having disposed of this matter for the time being, perhaps I might again point out that section 231(15) brings about something new and I believe that it improves the legislation. At page 542 of this bill, one can read the following:

Rights of person whose affairs are investigated.

In the past, it was known that the officials of the Department of National Revenue could sequester the property of an individual and, in his absence, conduct an inquiry. But today, we have a new provision which, I think, amounts to an improvement. And I resume the quotation:

Any person whose affairs are investigated in the course of an inquiry authorized under subsection (7) is entitled to be present and to be represented by counsel—

... or his agent.

We can derive a certain degree of satisfaction from this. I do not include myself with those who have consistently congratulated the government, during this debate, for the changes made in the Act, but I thank the government for this improvement.

[*English*]

The Deputy Chairman: Shall section 220 carry?

Mr. Lambert (Edmonton West): I suppose I must rise or the Deputy Chairman will operate on the piston principle that a section must pass or must not pass.

Mr. Faulkner: Try voting on it.

Mr. Lambert (Edmonton West): The hon. member says—I do not know whether he is still a parliamentary secretary—we should try voting on it. As a lawyer, I wish he would turn his undoubted talents to dealing with the difficulties in this law.

Mr. Murphy: He is not a lawyer.

Mr. Lambert (Edmonton West): So I am told he is not a lawyer.

Mr. Faulkner: That is a band of people I would never be associated with.

Mr. Lambert (Edmonton West): Then, I will take it all back; but I must say that the hon. member's constituents are thereby the losers. I think I can say that in regard to matters of this kind.

Mr. Knowles (Winnipeg North Centre): He is a bachelor.

Mr. Lambert (Edmonton West): But not of laws. When his constituents complain to him about some of the difficulties in this law, which undoubtedly there will be, I trust he will derive a great deal of satisfaction from