

Mr. ILSLEY: When I was practising law I could estimate fairly closely. It was not very great, either. I think a great many of us could do so.

Mr. HANSON (York-Sunbury): I do not agree with the minister there.

Mr. ILSLEY: In any event I would know more about it than the crown would know, anyway.

Mr. HANSON (York-Sunbury): And I do not think it is fair to impose this burden on the subject. This is taxation legislation. As such it should be construed strictly and, wherever possible, in favour of the subject. That is a primary principle of interpreting a taxing statute.

Mr. ILSLEY: You have not any statute.

Mr. HANSON (York-Sunbury): All right. The minister brushed that aside a moment ago; he stated that we ought to have one. Because this is a taxation statute it should be construed in accordance with the canons of construction applicable thereto; and the subject is entitled to every consideration. I have not before me the form I signed, but I have a form issued under the imprimatur of the minister, form T.D.1, Department of National Revenue, income tax division, for the calendar year 1942. This by the way is the form which members of parliament were obliged to sign, which states that to be a fact which is not a fact. I protest against it. The hon. member for Northumberland, New Brunswick (Mr. O'Brien) has protested against it on more than one occasion. The department, by compelling us to sign and use this form, is asking us to state that which is not true, namely, that we are employees of the government. I shall never cease to protest against that. It is an indignity imposed upon members of parliament to ask them to sign that. We are here as representatives of the people and not as employees of this government.

Mr. MACDONALD (Brantford City): That is only for taxing purposes.

Mr. HANSON (York-Sunbury): I do not care for what purpose it is. It makes you state as the truth that which is not true.

Mr. MACDONALD (Brantford City): It is true for taxation purposes.

Mr. HANSON (York-Sunbury): It is not true for taxation purposes. We are not employees of the government. But the government has the whip-hand over us, and what are we to do about it, because we sit supinely by and let it go. If hon. members on both

sides would rise in protest; I call on the hon. member for Brantford City (Mr. Macdonald) to help us out.

Mr. MacNICOL: He will not help you out.

Mr. HANSON (York-Sunbury): If each hon. member would say, "I object to it, and I will not vote for it", the government would back down; and we would be put in the category where we ought to be, that of elected representatives of the people. Tax us if you will, but tax us in the right category.

If you make an underestimate of your income tax for this year, that becomes a false statement, and there is a notice on this form which says that there are penalties for false declarations. I may not be strictly accurate in the statement which I made a little while ago, but I tell hon. members that penalties will attach to you and to me if we made an underestimate of our income tax on the form which we filed on March 31. I suggest that that ought not to be. Tax us by way of interest on the unpaid balance, but do not impose a penalty on a man—

Mr. MACDONALD (Brantford City): Is there a penalty?

Mr. HANSON (York-Sunbury): —unless you can show that there is fraud. Fraud vitiates everything. If a man fraudulently makes a false return, something should be done to him.

Mr. MARTIN: As in the case of a man with a fixed income.

Mr. HANSON (York-Sunbury): Yes, in the case of a man with a fixed income. He can, of course, anticipate what he will receive. But take the case of a medical practitioner or of a legal practitioner. How does he know what his income will be.

Mr. MACDONALD (Brantford City): By the end of the year he will know.

Mr. HANSON (York-Sunbury): Oh, yes, of course; anybody could answer that question then. But on the 31st of March he cannot tell what it will be. His business might dry up, as it did in 1931, when lawyers were on relief in this country.

Mr. ILSLEY: He would be all right then.

Mr. HANSON (York-Sunbury): He would not have underestimated, but he would have paid on an overestimate, and the minister grabs it all and will not give him any interest for having done so. These are taxing statutes. The canon of construction is that they should be interpreted as far as possible in favour of the subject. The operation of these statutes