

*Succession-Duty Act*

regulations; I think that is so in the customs division and in the excise division. In this department it is necessary to make a huge number of rulings or directions which are called regulations.

Mr. HANSON (York-Sunbury): The other method might prove to be unwieldy and slow and cumbersome.

Mr. ILSLEY: I presume that is the reason. The Department of National Revenue is filled with detail; there is a large personnel, and an enormous number of departmental decisions of one kind and another must be made. These are done largely in the name of the minister, who has the power to make regulations by statute. It would be a nuisance to take them to council all the time, a nuisance to council and a nuisance to the minister.

Mr. HANSON (York-Sunbury): Still, the principle for which the hon. member for Parry Sound contends is absolutely sound.

Mr. ILSLEY: The commissioner tells me that if any of these regulations are such that it will probably be necessary to produce them in court, they are published in the *Gazette*.

Mr. HANSON (York-Sunbury): That is for the purposes of the Canada Evidence Act, is it not?

Mr. ILSLEY: I do not know.

Mr. SLAGHT: Making for easy proof. In Ontario, where for twenty years succession duty has been collected, and recently quite promptly and efficiently, we have a similar provision as to the regulations, section 43 of the act, whereby the lieutenant-governor in council may make regulations with respect to (a), (b), (c) and so forth, and it was not found too cumbersome to have them approved in that province by order in council.

Mr. ILSLEY: It would not make any difference in practice because I could not imagine the cabinet spending any time on that kind of regulations. They come in and just go right through if council have confidence in the minister, which they would have or he would not be there. That is all it amounts to in practice.

Mr. SLAGHT: Then cannot we have them published in the *Gazette*?

Mr. ILSLEY: The important ones?

Mr. SLAGHT: All of them.

Mr. ILSLEY: There would be such a number of them.

Mr. HANSON (York-Sunbury): There would be a great many under customs, but I do not anticipate there would be many under this.

[Mr. Ilesley.]

Mr. ILSLEY: The power here is to make regulations prescribing forms and providing for the use thereof; prescribing what rule, method and standard of mortality and of value, and what rate of interest shall be used in determining the value of annuities, terms of years, life estates, income, and interests in expectancy. It may be that these will be very long and detailed; I can imagine cases where it would not be desirable to publish them, and certainly it would take a great deal of paper and printer's ink to publish them in the *Canada Gazette*. I do not know that very much would be gained by doing so. I have never heard any complaint that the public could not find out from the income tax division what the regulations were.

Mr. HANSON (York-Sunbury): Of course, it is in the interest of the collection of the tax to let the public know what the regulations are. What the hon. member for Parry Sound is contending for is a matter of principle, and he is right. The minister countered by saying that it is not convenient, that it would hold up the coming into effect of such regulations, and I think there is a good deal of sound, horse sense in that. But with respect to paragraph (a) there cannot be the slightest objection, because the department must prescribe the forms and provide for the use thereof.

I wonder whether the department intends to collect fees for providing these forms. In New Brunswick they have undertaken to charge you for the forms for inventories, affidavits, and so forth. They tax you for them when they supply them. I have repudiated that suggestion on principle in my own practice; I provide the forms myself, typewritten, and they look very much better that way when they are completed. Why in the world should a government department charge the taxpayer for providing him with the forms upon which he is to submit the information? I hope that nothing like that will occur in connection with this measure.

Mr. ILSLEY: If the hon. member for Parry Sound would like to have something in this section to the effect that said regulations shall be published in the *Canada Gazette*, I am willing to have that inserted. I have consulted with my colleague, the Minister of National Revenue, and he thinks the number under this measure will not be so great that they could not be published.

Mr. SLAGHT: I do not want to waste printer's ink, of course, but a stability would be given which the department would recognize and under which it would feel safer in proceeding.