

their income in a way in which they will not have to pay so much taxes. I do not think courts can reach satisfactory decisions in cases like these, at least satisfactory in the sense that a taxpayer will be completely happy or satisfied that justice has been done to him.

One of the other areas of difficulty is that in many cases what is needed—again this is true in combines legislation—is an advance commitment from the tax department on how it is going to treat certain forms of income. Anyone who wants to minimize his tax liability is not likely to go to the tax department for advice on how to do it. If he is trying to take his income in one form rather than another, and looking for special ways of doing it, he might think that the tax department is not the best adviser in the world for this purpose. Many of the arguments that take place, and the tax assessments which are contested later on, arise from this situation.

● (3:40 p.m.)

We have no great objection to the legislation. We are quite prepared to give it second reading and have it go to committee. The only point we wish to make at this time is the futility of much of this legislation. In the Justice Committee we did try to correct problems that should be corrected in the tax system and, indeed, I do not envy the people who will be called upon to act as judges in these matters.

Having sat in this House for some six years now, I have had considerable experience with the income tax department and their assessments. By and large I must say that I think they have been quite fair and reasonable, that they do not wish to take a position until they have considerable evidence to support their stand. The disagreements that arise are usually disagreements of interpretation of income and allowable expenses and I do not see how this new procedure will change things greatly.

One advantage of the new set-up is that ordinary people, whatever their reasons, will have better access and perhaps feel freer to contest decisions that have gone against them. To the extent that we permit scrutiny of government decisions and civil service decisions, and to the extent that it is clearly demonstrated to ordinary people that we are trying to do this, then I think the legislation is an improvement over what is presently on the books.

[Translation]

Mr. Albert Béchar (Parliamentary Secretary to Minister of Justice): Mr. Speaker, I do not intend to answer the questions asked by the members who participated in the debate earlier today. However, if the hon. member for Edmonton West (Mr. Lambert) reads the speech the Minister of Justice (Mr. Turner) delivered last Friday when he introduced the bill, as reported in *Hansard* at page 762 and following, I think he will find the answer to almost all the questions he asked today.

Tax Review Board Bill

Mr. Lambert (Edmonton West): I read it.

Mr. Béchar: Besides, Mr. Speaker, at the very suggestion of the hon. member for Edmonton West, the best time to discuss some technical aspects of the legislation and the details he would like to obtain, is in committee.

I do not want to deal at length here with some points that he has raised. Of course, being an opposition member he sees in certain appointments or in the expiration of the terms of office of certain commissioners a trace of party politics. But this is not at all the case as regards Bill C-174 which is being discussed at the present time.

As the minister has so ably put it and as the two previous speakers have admitted, the legislation has been prepared with a view to speeding up procedures, increasing their efficiency and putting them within reach of the small taxpayers.

Mr. Speaker, I do not wish to unduly delay proceedings, but I nevertheless wish to thank the two previous speakers for their constructive remarks.

[English]

The Acting Speaker (Mr. Laniel): Order, please, is the House ready for the question?

Some hon. Members: Question.

Mr. Lambert (Edmonton West): Mr. Speaker, on a point of order. I raised a point of order at the beginning of my remarks and I wonder whether the Speaker will give his ruling with regard to it when the bill comes back from the report stage or if there is some other means whereby Mr. Speaker can communicate his ruling on this point of order. If the bill goes to committee now there will not be anything before the House, so I am just raising the question. Perhaps the committee could be advised informally, through usual channels, of Mr. Speaker's views and there we could tidy up matters. If we could have that word while in committee, then perhaps the bill could be brought back shipshape.

The Acting Speaker (Mr. Laniel): I see the point raised by the hon. member for Edmonton West (Mr. Lambert) and it was my impression that Mr. Speaker was thinking along the lines he has expressed. When the hon. member raised the point at the beginning of his speech, from what I heard, I thought Mr. Speaker was ready to let the bill go through this stage of the proceedings with the possibility of correcting anything that needed to be corrected at a further stage.

Is the House ready for the question?

Some hon. Members: Question.

Motion agreed to, bill read the second time and referred to the Standing Committee on Justice and Legal Affairs.