

## Supply—National Revenue

tax? I think the minister will find the answer there will be no.

Ninth, during those years did Mr. Weston have trouble in respect of assessments at least once? I think the minister will find the answer there will be yes.

Tenth, in how many other years did Mr. Weston have trouble with assessments? The minister will find that the answer is several.

Eleventh, did an income tax official early in October, 1952 call on Mr. Weston to see Mr. Weston's books and had Mr. Weston had any notice that an income tax official was coming to see his books on that date?

**Mr. McCann:** Mr. Chairman, on a point of order, I suggest that this is not the place at all for that type of question. I can tell the hon. member now that I have no intention of answering these questions here even if I knew the answers. I am precluded from discussing or revealing to the public the private business of any taxpayer, and if I answered these questions I would be divulging information which I am sworn not to divulge. If the hon. member has particular cases concerning which he desires information the department will be very glad to supply it so far as it can.

Some of these questions the hon. member is asking have to do with matters concerning which I have spent a good deal of time with the hon. member in discussing them personally. I have done everything possible over the past year or two to adjust these cases satisfactorily within the law. I think we are only wasting time in having a series of questions which the hon. member answers himself. We want to conduct our business and get it finished. It is most unfair to other members in the house if we are going to be held up in this manner.

**Mr. Blackmore:** If there is anything on which this house can afford to spend its time it is an abomination such as was committed against Mr. Weston. There is no doubt about that, and if the minister hesitates about giving the information I will give it.

**Mr. McCann:** You can give it.

**Mr. Blackmore:** The minister does not need to worry about being scrupulous in that regard. I can very easily turn these questions into a speech, and I presume the minister will recognize that would be entirely in order. Therefore I think, all things being considered, it will be better if he allows me to proceed as I am doing now. I have endeavoured to be utterly fair with the minister but let us bear in mind that I also have to be fair with my constituents, with Alberta, and with

Canada. If things like this are going on in the minister's department and he is unable to discover them, it is high time that he had adequate help and I am here to give it to him.

Was Mr. Weston under the necessity of being away from his office in order to supervise certain of his working crews engaged in constructing houses on the Blood Indian reserve, one crew 20 miles distant and another crew 38 miles distant? Did Mr. Weston therefore give his key to the inspector, show the inspector where his books were and leave the said inspector free to probe anything into which he desired to probe? I submit that you could ask for no better evidence of Mr. Weston's absolute integrity and honesty than the very fact that he did that without any warning at all, showing that he was conscious that he kept his books in shipshape condition all the time.

Did Mr. Weston have to chase to the Cahoon hotel the next morning in order to get his key back? No one needs to offer any suggestion as to what that indicates in respect of the income tax visitor.

Did the inspector on that occasion complain about Mr. Weston's bookkeeping and threaten to write Mr. Weston a "nasty" letter about Mr. Weston's bookkeeping?

Does Mr. Weston in his bookkeeping maintain records that show the following: (a) weekly time sheets for each employee listing days and hours per day; (b) weekly job sheets for each job listing workmen employed and hours worked per day for the week?

(c) List the total wages earned by each workman in the calendar year by weeks, recording all deductions made and, where effective, travelling allowance.

(d) Memorandum of materials used for each job.

(e) Individual ledger record for accounts of customers.

(f) All wages and expenditures other than petty cash items are made by cheque or accepted bank draft.

I shall not go any further. I think the answer to the question is yes, and I believe every person will recognize that a man who keeps all that has a pretty effective system of bookkeeping, whether the income tax inspector happens to like it or not.

In conducting his business, does Mr. Weston pay wages and expenditures other than petty cash, by cheque or accepted bank drafts, and deposit all receipts in his bank account, which I think everybody will recognize as an effective way of checking everything that is in his books?