

Canada Pension Plan

and you are probably getting that way. I hold nothing against you—

The Chairman: Order.

Mr. Smallwood:—you are a new minister—

The Chairman: Order. At the moment the hon. member's remarks are not related to the clause. Would he revert to clause 26?

Mr. Smallwood: Yes, if these people over there give me a chance to talk I will read clause 26, which says:

(1) Any person thereunto authorized in writing by the minister, for any purpose relating to the administration or enforcement of this act, may, at any reasonable time, enter any premises or place and inspect and examine any property, including any books, records, writings or other documents, kept therein, and

(a) require the owner, occupier or person in charge of the premises or place to give him all reasonable assistance in connection with his inspection or examination and to answer all proper questions relating to the inspection or examination and for that purpose require the owner, occupier or person in charge of the premises or place to attend at such premises or place with him—

That is what I am talking about. The income tax people have got the same thing. They go to the farmer when they have spare time and they walk right into his home. It is not too long ago since they went to a farmer and said, "You owe us \$35,000," and when it was all cleared up he found it was around \$3,000 he owed. The individual has no protection under this clause. As it is written now the individual, and in particular the farmer and businessman have no protection.

Mr. Chatterton: Mr. Chairman, the Minister of National Health and Welfare indicated we made an arrangement. That is correct, but on the other hand the comment she made when she said they "never stick to their agreements" is not helpful in getting the business through the house expeditiously. It is true we made an arrangement but, for instance, yesterday there was one particular clause which we had not included in our original list, but we asked last night if it could be included and the answer was yes.

For the sake of expediting the passage of the bill, if the government agreed to stand this clause it would give us time to draft an amendment if we so decided.

Mr. Munro: When we are talking about expediting the business of the house I would point out we have been talking about this clause for approximately an hour and a half. During the 51 sittings of the joint committee I cannot remember one member of the official opposition raising any point about this

during the clause by clause study, nor after the briefs were heard and when the report was being drafted. It was due to the co-operation which existed between the official opposition, the other minority opposition parties and the government party that a report evolved. We met many times together and not once can I recall this matter being raised. During the last 10 or 15 minutes, especially since the debate has become heated with all sorts of comments about Gestapo, hon. members opposite have begun to feel quite strongly about this provision, but I repeat they did not raise it in the joint committee. I would like to read from page 219 of the minutes of the joint committee:

On clause 26—*Inspection.*

Mr. Thorson: The next group of sections are, as one member commented, of a mechanical nature. Clause 26 contains powers of inspection of books and records. I think it is familiar to most people who have a knowledge of the taxing acts.

I do not know whether there are any questions on this clause.

Mr. Côté (Longueuil): Will the inspectors be the same inspectors as those working for the tax department?

Mr. Sheppard: This particular operation is what you might call a payroll audit as distinct from an assessment of income tax so there could be different inspectors from the ones who examine your tax return; but they are all attached to the one office.

Mr. Monteith: There are no regular powers really though, as applied in the Income Tax Act, they are similar.

I point out that he was the only member of the official opposition who raised a question on this clause.

Mr. Thorson: Yes, they are quite similar to the provisions of the Income Tax Act. They do contain some of the modifications included originally in the Estate Tax Act, I believe in 1958. In other words, there are some minor differences between the provisions of this bill and the provisions of the Income Tax Act, but the provisions of this bill follow quite closely those of the Estate Tax Act.

Then the committee went on to discuss clause 27. It will be seen from the beginning of these particular minutes that the hon. member for Parry Sound-Muskoka did not attend that meeting of the committee.

Mr. Aiken: That was one of two meetings.

Mr. Munro: The hon. member for Esquimalt-Saanich attended the committee meeting when this was considered and did not raise the question.

Mr. Churchill: So what? What are you trying to prove?