

this is the wrong place has lost touch with reality. Why? We heard today that, as a consequence of our constant attack upon the way in which the Department of National Revenue is functioning, the Minister has finally appointed Woods Gordon to do an examination of the administration of the Act.

That is very refreshing. Even if the particular individual in Woods Gordon has never been through the door of any office of the Department of National Revenue, he probably has a better grasp of what is happening there than the Minister, who stood in his place and consistently refused to answer valid questions as to where the quotas are being imposed in Canada. Why are we concerned about where the quotas are being imposed? Why are we concerned about an obligation upon individual assessors to go out and collect additional revenues? It is for the very best of reasons. People in the area served by those district offices, unfortunately, are under pressure to pay money which they may not owe. Why? Through the establishment of quota systems we have given to individual assessors a vested and a personal interest in issuing assessments in order to have themselves promoted and receive additional salary. It is as though we were giving them a commission on every assessment that is issued. That is an offence to the system. We are discharging our duty. I turn to the government members and ask them to do the same.

Mr. Fisher: I have just a short comment, Mr. Speaker. I cannot resist a follow-up to the speech of the Hon. Member for York North (Mr. Gamble). He distorted pretty badly my views when discussing cases of individual taxpayers in the House. Let me set it straight. When I gave the example of a family in my riding, it was not for the motives that he provided in his distortion. I do not care how many cars people own. I do not care where they live, or how much money they have, or any of those kinds of things. I do care if they finance that from funds they owe to the Government of Canada and their fellow Canadians. That was the point of my little story. The point of my story was further that it is possible to take an individual case and twist it around 16 ways on Sunday to fit the point you are trying to make.

● (1720)

That is what the Hon. Member did with the case I raised and that is what other Members in this House have done. That is why I do not think we should be raising these kinds of cases here. We should not be dragging the affairs of identifiable individuals into the House for those purposes. That is the only point I wanted to make. The Hon. Member has other avenues open for the discussion of individual cases. He knows fully well that he can, as the Member for Bow River (Mr. Taylor) does regularly, use an anonymous case to develop a principle. I respect that, but I do not respect people who drag out individual cases and then make sweeping accusations. That was the point of my story.

Mr. Gamble: Mr. Speaker, the Parliamentary Secretary to the Minister of Finance is condemning his own practice. I condemned it and he did, so we are in agreement with respect to that. The simple fact of the matter is that, unless I am

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mistaken, the Parliamentary Secretary for the Minister of Finance has probably slightly less experience than in I have in tax law. I ask him to confer with others on whether it would not be true that the simple issuing of an assessment does not necessarily mean that the tax should ultimately be paid. He has given an illustration. He failed to recognize that that money may never ultimately be due. It is not a matter of borrowing from the Department of National Revenue or the Government of Canada. It may be a matter of an improperly based assessment arising as a consequence of the establishment of a quota and an ever-zealous tax assessor who went out there to get a promotion. That is the real issue.

Mr. Fisher: Mr. Speaker, the Hon. Member certainly makes a legitimate point. In the question and answer discussion after my comments I expressed my agreement with much of what he has just said. We have a self-assessing system which requires that the Government have the right to come in and check after the individual files his or her return. I differ with the opinion of the Member for Bow River that the Government should be limited severely on that. You need the checking and the policing following the filing of your own return. Every Government needs that. A Tory Government would not change that. I do believe a change in the next step is necessary. I believe that the individual should have a great deal more flexibility at the appeal level. If the Government is wrong, we should have more flexibility, especially for the small taxpayer who has trouble financing the appeal. The individual should have more access to the appeal process. The current appeal process leaves too much power in the hands of the tax department and not enough power in the hands of third parties. We do not get to third parties until too far down the road. I believe we should have some system similar to the small claims court in Ontario where an individual can go in and present his or her case to a third party without a lot of complexity and expense, and do it quickly. I do not believe that we should be using individual cases to make that point.

Mr. Gamble: Mr. Speaker, I have a suggestion which the Hon. Member in his position as Parliamentary Secretary to the Minister of Finance may take and use. One of the great objections to the appeal process today is that the taxpayer is entitled to only 90 days from the date that appears on the notice of assessment to the date when he must file his initial notice of objection. After that objection is filed, the Minister may take 180 days, which is six months, to decide whether he is going to move on it. If the Member is really concerned about this issue, let me suggest to him that the time which the Minister has may be reduced to the same 90 days. It would be fair to reduce the time and get to the justice of the issue, which we should all be concerned about, as speedily as possible.

Mr. Taylor: Mr. Speaker, I would like to make a quick comment. It is a pretty sloppy operation when there are three assessments on the same file and everyone comes up with a different answer. Surely that needs investigation. Either one of the assessors is under pressure, or there is something wrong