

compelling individuals to put in proper returns. I see no objection whatever to the returns being made as public as possible. Everyone should pay his taxes, and if one knew how others were situated in that regard one would be able to point out to the Department that those other persons were not paying a proper amount, and they could be compelled to do so.

Hon. Mr. GORDON: It appears to me that such procedure, while it might satisfy the curiosity of a great many people, would not do much good. A gentleman goes to the Department and finds out that So-and-so has paid a tax of \$1,000. He goes away, but perhaps his curiosity is not altogether satisfied. It may be that that gentleman will believe that So-and-so has not paid as much tax as he should pay. I cannot make myself believe that there are many people who have not paid their taxes.

Hon. Mr. PROUDFOOT: There are thousands.

Hon. Mr. GORDON: In the face of the penalties provided, I cannot believe it. I must say that gentlemen from other localities must be in a different situation from myself to see things in that way. In the locality from which I come I cannot tell you who has paid and who has not. I do not see what means any person has for saying at the present time that there are thousands or hundreds who have not paid their taxes. One honourable gentleman said that the Government was losing millions of dollars through uncollected taxes. If I knew that to be the case, I would think it my duty to go to the Department and inform them as to who was evading the tax.

Hon. Mr. SMITH: I said there was a strong suspicion that such was the case.

Hon. Mr. GORDON: Suspicion means nothing.

Hon. Mr. SMITH: Oh, yes, it does.

Hon. Mr. GORDON: Unless a person knows he should not say things like that.

Hon. Mr. PROUDFOOT: We want to put the people in a position to know.

Hon. Mr. GORDON: It appears to me that such a position would be rather to satisfy curiosity than anything else.

Hon. Mr. McMEANS: I see very great objection to publishing the names of men and their incomes. All taxes are a hardship. Surely it would be greater hardship to have such things thrown open to the gaze of the public. It would open the way to

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many abuses. A man wanting a subscription would find out what another man's income was, and then he would go to him and say, "I know what your income is, and you have to pay so much to this church, or for this picnic, or whatever it may be." I can conceive of it leading to trouble between a man and his family, or his wife, or his intended wife. They would come to him and say: "You have so much money; what are you doing with it?" I may say that this is not with me a personal objection, but for some honourable gentlemen sitting here it may be.

Hon. Mr. FOSTER: In the province in which I live there are no such great numbers of people who have not paid their taxes as one would gather there are in other districts. I have no doubt that there are in the city of Montreal hundreds and perhaps thousands of people who have not paid their taxes, but I think the publishing of the details would do a great deal of harm. There are merchants and others in the city who are in a weak position financially, who are struggling to get on, and if all the inside details of their business were published in the newspapers, they would be very seriously affected if they required credit from the banks or from people with whom they deal. Another thing is that it seems to me absolutely impracticable to carry this out. Take, for instance, the city of Montreal. I wonder if my honourable friend has considered how much space it would require in the newspapers to print a list of all the people who should make returns. This is a new line of activity in this country; but, while mistakes have been made in probably every quarter, I must say that the law has been administered from the head down by capable, honest men who have endeavoured to get every dollar that was due. The man who is at the head of the organization in my city has worked as hard as any man has ever worked at his own business. I suppose he has made mistakes; I think he has missed men who should have paid the tax, but I know he has worked hard to perform his duties, and it does seem to me that it should be possible to carry out the law without doing harm to a great many innocent people.

Hon. Mr. FOWLER: The arguments advanced in favour of secrecy would apply to such agencies as Dun-Wiman. We permit them to publish statements.

Hon. Mr. DANDURAND: They are confidential.