

RE SECTION 12—Continued.

SIR THOMAS WHITE: *That would depend on the number of appeals. From our experience of the Business Profits War Tax Act I should say that it would not be necessary to appoint permanent boards, but if there should be a number of appeals in, say, Nova Scotia, we would appoint a board of referees consisting of one, two or three members for the purpose of hearing and determining appeals. There may be very few appeals and there would be no use in appointing a permanent board in each province because that would involve considerable expense. We might appoint a county judge, or some lawyer of standing, or a business man, as the case might be, have a court of revision held and have the appeals disposed of in summary fashion.*

MR. ROBE: *What remuneration is provided for these referees?*

SIR THOMAS WHITE: *There is no remuneration fixed in the Act. It would be a matter of arrangement like the appointment of a commission under the Inquiries Act. I am told by the parliamentary counsel that it is not necessary to insert in the Act the amount of remuneration. It would only hamper us in the administration of the Act to do so. I should say that the usual fee of \$20, \$25 or \$30 a day for a lawyer or county judge acting as a referee would be paid, but I should not like to be confined to that.*

13. A Board shall act as a Court of Revision, and shall hear and determine any appeal made by a taxpayer under this Act in such place in Canada as the Minister may direct.

14. Any person objecting to the amount at which he is assessed, or as having been wrongfully assessed, may, personally or by his agent, within twenty days after the date of mailing of the notice of assessment, as provided in section ten of this Act, give notice in writing to the Minister in form II. of the Schedule to this Act that he considers himself aggrieved for either of the causes aforesaid, otherwise such person's right to appeal shall cease, and the assessment made shall stand and be valid and binding upon all parties concerned, notwithstanding any defect, error or omission that may have been made therein, or in any proceeding required by this Act or any regulation hereunder: Provided, however, that the Minister, either before or after the expiry of the said twenty days, may give a taxpayer further time in which to appeal.