

Supply—National Revenue

The Chairman: Shall the vote carry?

Mr. McIlraith: No, Mr. Chairman, there are some replies to be made.

Mr. Nowlan: I was waiting for the hon. member who was addressing the Chair to stand on his feet.

Mr. McIlraith: I did.

Mr. Nowlan: I was not referring to the hon. member for Ottawa West. This matter which the hon. member for Ottawa West has raised is one, of course, which is always a subject of discussion and debate. He did refer to the fact that the matter was discussed last year, and he suggested that there were rulings handed down or suggestions brought down which were not implemented. This is quite true. The matter, as the hon. member knows, is being reviewed this year. We are getting classifications and rulings on various classes in the national economy, and undoubtedly there will be one come down on some of these matters to which he referred. I am not in a position, of course, to disclose any of these matters which he did raise. He said he would not be satisfied until the various matters are brought down. After all, the matter has been the subject of discussion in the house, and the issue was closed. We are getting further information on these matters and a further report dealing with them class by class. I hope further action will be taken on this particular matter in the early future.

The hon. member for Gloucester raised a question with respect to seizures of books and records by the Royal Canadian Mounted Police. It is true that under certain circumstances officers of the Royal Canadian Mounted Police do accompany officers of this department in making seizures. However, it should be stressed that these documents are not seized at any time in that manner without an order of the exchequer court. We have to apply to the exchequer court and have to satisfy that court by affidavit that this action is necessary and then the seizures may be made. A mounted police officer accompanies the official of this department, not to participate in the seizure in any way, shape or form, but simply to be there—what shall we say—to lend the majesty of the law to the procedure of the department and make sure that if there is a breach of the peace then the officer will be there to deal with it. Fortunately these cases which do arise very seldom involve any breach of the peace and the officers of the Royal Canadian Mounted Police go along and are there but do not actually participate in these seizures. This is only done, as I said, after this action has

been brought in exchequer court and an application made to that court. We cannot take that action otherwise.

The hon. member for Calgary South has again raised this matter which was raised last year in the report of the committee, as he said. I, perhaps, overlooked the fact that when he received this memorandum from the department the committee had been released and, therefore, he could not deal with it at that time. The committee advanced several points last year and the departmental officers attempted to deal with them to the best of their ability. This matter of advance rulings was under very careful consideration, and perhaps at this time I can do no better than to read an excerpt from a paragraph in this memorandum which I sent to the chairman of the committee.

The advantages and disadvantages of providing a service of advance tax rulings to a greater extent than is done at the present have received further study, and it is our feeling that the tax practitioners are not unhappy with the service presently being offered. The problems of attracting and retaining the qualified staff referred to in item 4 make it difficult to envisage an extension of the tax ruling service in the near future. There is some merit in this suggestion and it could be argued pro and con for some time. On balance, considering the demands made on our staff, we feel it is impossible at the moment to go further in the matter of making these rulings than we are doing, and that is the only definite answer which I can give to the hon. member for Calgary South at the moment.

Mr. McIlraith: I do not want to be overly persistent on this matter of salary adjustments and the civil service commission report. However, I think it should not be left the way it is. The minister indicated that the matter of the publication of the report had already been dealt with in the house, and that is so. But that is only part of the truth of the situation on that point, as I think he will agree. There was a motion made in the house for the production of that report, to which the government took exception, and the house sustained the government in that objection. It now becomes impossible for a member to put another motion on the same point because it has already been dealt with by the house.

However, the minister overlooked the fact that he chose to refer to the civil service commission recommendations in connection with these pay increases when he dealt with this subject. If he does that, he leaves himself open to the requirement of having to table the report. The minister's parliamentary