

for North Grey (Mr. Middlebro) was able to give to the country certain detailed information with regard to twenty-three of the most important companies that come under this Act, and when I ask for information regarding other companies, I am unable to obtain it except to be treated as confidential. While it might be some pleasure to me to have private information, it is of no public value, and therefore it could not be used.

Sir THOMAS WHITE: When the Business Profits War Tax Act, which was introduced in the session of 1916, was under consideration, the statement was made that returns would be brought down provided a resolution of the House was passed asking for such information. It was thought inadvisable that details of private business should be given. There seems to be a consensus of opinion that such details should not be made public. There is a provision in the Business Profits Tax Act providing a penalty against any official of the department giving any information to the public respecting the details given in the return made by the taxpayers under that Act. I have given this matter a good deal of consideration, because my hon. friend from Carleton has raised the point in the House. I do not desire that the administration of this Act should be exempt from criticism. I think that would not be in the public interest. I shall always be prepared to discuss any resolution referring to the administration of that Act in respect to the assessment of any firm or company carrying on business in Canada, and subject to its provisions.

My hon friend has asked, what is the policy which the Government will adopt with reference to this? The conclusions which I have reached are: I think that a member of Parliament, as a member of Parliament, is entitled to know the amount for which any taxpayer is assessed. I think that, if he desires detailed information showing the amount of capital, the reserve and profits and other intimate particulars of the business of any individual or concern carrying on business in Canada, he ought to move for such information, and in so moving he should give the grounds upon which he desires it. He should lay a foundation which would justify the Government in placing before the country the intimate details of the private business of those engaged in commerce and industry. Then each such motion could be dealt with upon its merits. The Government could take the

[Mr. Carvell.]

position that this information, by reason of the foundation which has been laid and the argument of the member asking for it, should be brought down, or, on the other hand, the Government could take the position that no proper foundation had been laid, and that the information should not be brought down. My own view is that a member asking that information of a confidential nature should be brought down and made public should lay a foundation, indicating that the assessment had not been properly made. Then, if such position were prima facie sustained in the argument, the Government would, I think, be justified in bringing down the information.

It is a very important matter to business firms in Canada that the intimate details of their private business should not be made public to their competitors. I believe 99 per cent of the business concerns will subscribe to that proposition as being sound, and only fair to them. They do not desire to escape taxation, but they do not want their competitors to know the details of their private business. I am not speaking of public utilities, or of public companies where returns are required by legislation or otherwise; I am speaking of the business of companies generally. Further, I may say that since this question has been raised I have asked the Acting High Commissioner in London, to ascertain from the Chancellor of the Exchequer, the practice in Great Britain, and I am informed, in reply to my cablegram, that under no circumstances would they permit the publication of detailed information relating to the business of individuals, firms, and companies carrying on business in the United Kingdom, and subject to the excess profits tax. The Government should, I think, take the position that we do not desire to be exempt from criticism. If there is a measure in force in Canada providing for taxation, the administration of that measure is a proper subject for debate in the House. On the other hand, we must be fair and just to the business community. The position therefore, is, as I have indicated, and it is not in any way inconsistent with the furnishing to the hon. gentleman for North Grey (Mr. Middlebro) of the assessments of a certain number of firms which paid during the first year the highest amount of business profits taxes. I have written to my hon. friend (Mr. Carvell) stating substantially what I have stated here to-day.