

Supply

I heard the Hon. Member's complaint but I do not know how he could draw that opinion from the comments I made. I believe that the quota system was an improper activity inside the Department. Clearly the Minister did not want it to continue either; clearly, the Minister took action; clearly, the union took action; clearly, senior departmental officials like Mr. Robertson took action, and clearly, if all these people are taking action they do not want this system to continue. The Minister has said that time and again in the House in answer to questions from the Hon. Member for Wellington-Dufferin-Simcoe (Mr. Beatty), from the Hon. Member for Cambridge (Mr. Speyer) and other concerned Members. The Minister did not approve of the quota system and he does not want the practice to continue in the Department. He has made that clear to anyone who will listen to his statements.

• (1620)

I have quoted statements on November 29th, December 19th, December 21st and January 18th, all from *Hansard*, all sitting on the Hon. Member's desk. All he has to do is to open up *Hansard* to see them. I believe the Minister has taken his responsibility seriously. He has acted properly to end an improper practice. He has then gone beyond that to invite outside opinion and outside study of his Department in order to see if there are other things which need to be improved. We have heard lots of opinions from Hon. Members about areas which should be fixed. Let us then send those opinions along to the person doing the study and try to back it up with some evidence, and not just hot air, which we have quite often here.

The Hon. Member asked me what I think. I think the quota system should not have been in place in the first instance, and I believe the Minister was right to move against it and so were his senior departmental officials. I believe it was an isolated series of cases which the Minister took in hand and ended.

Mr. Riis: Mr. Speaker, I have a question for the Hon. Member along the same line of questioning. Something which has become perfectly clear is that a number of officers within the Department of National Revenue have acted in a most inappropriate way by imposing quotas on their own initiative and, in some cases, as I see it, have made it very difficult for the Minister by, perhaps, not passing along the appropriate information. Does the Hon. Member feel that the Minister, as well as bringing in an independent study group to examine the situation, should take some punitive action against those officials who have brought so much hardship on selected Canadians in selected parts of Canada?

Mr. Fisher: Mr. Speaker, I refer the Hon. Member to yesterday's *Hansard* where the Minister talks about that issue of hardship. I feel it puts the question in some perspective. He sought and received assurances that the damage from this was not punitive. It was a practice of which he did not approve but, as he said yesterday, he does not believe that taxpayers were asked to carry odious burdens because of excess demands by individual assessors. The Minister has made that statement, and I refer the Hon. Member to it. I believe that the Minister

has given us the assurances we need, that there has been no odious burden imposed on any taxpayer.

Mr. Taylor: Mr. Speaker, the Hon. Member said that there is no place in this House for questions such as I just asked. I was dealing with a principle of reassessing and reassessing and reassessing. This is a practice which is going on. There are scores, perhaps hundreds of people across Canada, bleeding from this practice. It is a sordid principle. Surely you can deal with the principle if you do not want to deal with the case. I say this is a proper place to discuss this type of thing, certainly from the point of view of the principle. I hope that the Hon. Members on the other side of the House will not condone this practice of reassessment after reassessment after reassessment. It is wrong and it should be stopped.

Mr. Fisher: Mr. Speaker, I believe there are approximately 40,000 reassessments every year out of 15 million tax returns. Clearly that is not excessive. In a system like ours we must have the capacity to assess and to double-check a taxpayer's information. That double-checking is not the key to the system. The key to the system is the original comment and return from the taxpayer. That is the key, the trust and the self-assessment between the taxpayer and the Government. However, the Government must have the right to police that or to act as a referee and assess it.

I believe that the appeals process on this reassessment is currently too complicated, and I would think that we should simplify the appeal process and make it more accessible, especially for the small taxpayer. We should also have outside people involved in the decisions on the appeals so that we could get some third party opinion. That would avoid the kind of problem the Hon. Member has described for us. I believe we need to approve the appeal system, but we cannot possibly end the first step, which is the assessment system. We cannot muddy that water. However, I believe we could improve the appeal system.

Mr. Lorne Greenaway (Cariboo-Chilcotin): Mr. Speaker, I would like to make one short remark on the quota system to the Hon. Member who was speaking. We have not yet investigated the fact that there are quotas in the Department which does the collecting. That is something I hope the Minister will look into and remedy, because we know that exists as well, even though he would probably deny it.

My riding is located in central British Columbia, in the cattle ranching country, and it has been that way for a long time, at least since the Gold Rush days of the 1800s. There are some large ranches and, of course, many small family farms. Most of these originated as homesteads and were literally hacked out of the bush with a lot of hard work. Even today there are still free-spirited and hardworking people attempting to get into farming and ranching by starting, buying and clearing land as they can afford it, and working out to pay for the high cost of this independent way of life. Because of difficult economic times, we have seen an increasing number of owners of established operations having to work at off-farm jobs to supplement their incomes in order to meet their obliga-