

Questions

[English] TAX ANALYSIS UNIT, TAXATION COMMISSION REPORT

Question No. 234—Mr. Bell (Carleton):

1. Has the government established a tax analysis unit, or other task force, to advise it with respect to the implementation of the report of the royal commission on taxation?

2. If so, what in detail are the functions or terms of reference of this unit or force?

3. How do these functions or terms integrate with the functions, duties and authority of those officers of the Department of Finance and the Department of National Revenue who ordinarily advise the government in respect of taxation problems?

4. What are the names of the persons retained or employed to serve in such unit or force?

5. What, in detail, is the business of public service experience of each such person?

6. (a) Is any such person on leave of absence from a private employer and, if so, who, and from what private employer (b) does any such person retain any connection with any private employer and, if so, who and from what private employer, and what is the nature of such connection?

7. What are the terms and conditions of the retainer or employment of each such person in the public service and for what period is it expected each such person will be retained or employed?

8. Has each such person taken the customary oaths of office applicable to public servants?

9. If not, for what reason?

10. Have any of such persons been provided with access to any sections of the report of the royal commission on taxation, either in draft or final form?

11. If so, what sections of the report have been revealed to each such person?

12. Have any officers of the Department of Finance or the Department of National Revenue, other than members of the said unit or force, been provided with access to any sections of the report of the royal commission on taxation, either in draft or final form?

13. If so, what are the names of such officers?

14. What sections of the report have been revealed to each such officer?

Hon. Mitchell Sharp (Minister of Finance):

1. Yes.

2. The terms of reference are to serve as special advisers in the Department of Finance in connection with tax issues and legislation arising from the consideration and implementation of the report of the royal commission on taxation in accordance with such directions as may be received from the deputy minister of finance.

3. The functions of the unit are fully integrated with the functions of the other officers who advise the government on taxation. The unit reports to, and takes direction from, a committee chaired by the deputy minister of finance and including in its members the deputy ministers of national revenue, the

assistant deputy minister of finance, the assistant deputy minister of justice and the director of the tax policy division of the Department of Finance. In addition, members of the unit and officers of the departments are in continual contact with each other and are working jointly on many of their projects.

4 and 5. Mr. James R. Brown, for nine years a partner in Peat, Marwick, Mitchell & Co., a firm of chartered accountants.

Mr. C. D. Pierre Bernier, for seven years a finance officer in the tax policy division of the Department of Finance.

Mr. Robert Bourassa, previously secretary, research director, and counsel to the Quebec royal commission on taxation and prior to that for some time a member of the legal branch of the Department of National Revenue.

Dr. Robert W. V. Dickerson, member of the faculty of law at the University of British Columbia and previously a practising lawyer in Vancouver.

Mr. Donald R. Huggett, for seven years a partner in McDonald, Currie & Co., a firm of chartered accountants.

Mr. H. David McGurran, for ten years a finance officer in the tax policy division of the Department of Finance with a seven-year interruption of public service from 1955 to 1962 while employed by the Canadian Tax Foundation and Massey-Ferguson Ltd.

Mr. E. Gillis Miller, previously a partner in Pederson, Norman, McLeod, Miller and Bertram, a firm of lawyers in Regina and a member of the Saskatchewan royal commission on taxation.

Mr. J. Benedict Smith, for fourteen years a finance officer with the Department of Finance lately in the tax policy division.

Mr. A. E. John Thompson, for two years a member of the research staff of the royal commission on taxation and prior to that a manager with Price, Waterhouse and Co., a firm of chartered accountants.

In addition there are clerical and secretarial support staff.

6. (a) Yes, Dr. Dickerson is on leave of absence from the University of British Columbia. In addition, Messrs. Brown and Huggett are on leave of absence from their respective accounting firms.

(b) These three expect to return to the organizations mentioned. None is receiving any remuneration directly or indirectly from the organizations nor are they performing any services for those organizations during