

Supply—National Revenue

Now, I say this—and this is a dreadfully serious matter—that Mr. Weston tells me it is impossible for him to find anyone in the town of Cardston, a town of 2,500 people, qualified to set up records in the form demanded by the Calgary income tax director. In other words, he has to go to another place, probably to Lethbridge, at great expense and hire someone to set up this form, it is so difficult.

Now I ask hon. members this question. What are we coming to in this country when the form in which the present records for income tax have to be set up is of such a nature that it takes exceptional experts to set it up? Can we inflict upon the poor, unfortunate taxpayer the obligation of setting up his records in that form? It is a set of circumstances which beats anything, I believe, that has ever existed in the history of Anglo-Saxons right up to the present time. This is the new tyranny of oppression.

I would like to ask the minister this question. Does he consider it fair and equitable to the Canadian taxpayer to require of him records of a nature so exacting as to require such expense and inconvenience as has been indicated in Mr. Weston's case? Now, I have not had a chance to quote that passage, but I think I have got the idea across. Even while Mr. Weston is having his records set up to please the income tax director, the Calgary income tax office has demanded of Mr. Weston that he at once send up to them the vouchers and supplementary material necessary to set up the records.

Now, can you beat that? They demanded that he set up the records, and then they demanded that he send to them immediately all the documents necessary to set them up. It will take a little explaining to clear that away, I should imagine. They will have the vouchers and records in their possession and he will not have them. They will then be able to say that he cannot prove his case. Can you think of any more horrible situation than that? Surely that is a refinement on Russian procedure, in three or four different ways.

Now, will the minister read to the committee the clauses in the Income Tax Act under which are legalized in Canada the savage outrages of the type apparently perpetrated against Ralph Weston of Cardston, Alberta, during the years 1952 and 1953? I would like to hear those clauses read right into the record. Has the minister got them here? I want to know whether there are in the Income Tax Act clauses which permit the income tax authorities to seize the basis of a man's livelihood in consideration of a tax he does not owe.

[Mr. Blackmore.]

Some hon. Members: Carried.

Mr. Blackmore: Well, when you shout "carried" you are just adding to the length of the session, that is all. I was not born yesterday. I did not come to the House of Commons after you did. I know something about the House of Commons. So just don't get excited.

Now, I would like to ask this question of the House of Commons and the country. If that income tax official can come along and levy an additional tax of \$27,000 against Mr. Weston, on evidence as flimsy as he had, is there any reason why he could not have levied \$50,000 or even \$100,000? Under the procedure which was adopted in this case an income tax official could destroy any entrepreneur in the province of Alberta by the same device, merely by going into his establishment and saying that his books were not properly kept, and levying a tax against him by way of a new assessment. Then he could proceed to seize everything the taxpayer had, if he did not pay the tax. The tax could be levied high enough so that no man could possibly pay it.

Look what a horrible state of affairs we have got into.

Some hon. Members: Carried.

Mr. Blackmore: It certainly is time something was done.

Some hon. Members: Carried.

Mr. Blackmore: I would like to ask one more question. Upon what principle of British justice does the income tax department assume that a taxpayer owes any given impost, and must pay unless he can prove that he does not owe it? I have always been taught that the great fundamental principle of British justice is this, that a man is innocent until he is proven guilty. Now the income tax officials have reversed that; they say he is guilty until he has proved that he is innocent. In other words this outfit of irresponsible people have undertaken to pervert the British law, the whole fundamental principle of British justice.

If I am wrong in that I would be pleased to hear it. But that is the conclusion I draw from this general situation.

Maybe I have said some heated things to the minister. I am glad I did not say anything worse; I was tempted to. But I trust he and I will be the very best of friends after this. He knows he has my support if he will go into this and get the information. But don't let anybody get the idea that what I have said here tonight is not true.

Mr. Hodgson: Mr. Chairman, I should like to ask a question, and I am glad to see the