six years but that after six years he is at liberty to destroy them, and if he obtains permission from the minister before the expiry of the six years he may destroy them at an earlier date.

The reason I have suggested the six-year period is of course because a six-year period is the ordinary period contained in the statute of limitations beyond which rights of action are extinguished. I fail to see why the government should have any greater right as against the taxpayer than that provided in the statute of limitations.

The final change suggested by the bill relates to section 126 of the act to which I have referred. This is the section which gives the tremendous powers of investigation. I recommend to hon. members that they read this section carefully in order to see the sweeping powers which are given to these investigators to enter one's home or place of business, or any place where you live or keep your books of account or where any one employed by you keeps books of account or any accounts on your behalf, and to audit, examine, seize, and take away such accounts and to require any additional information including the production or the production on oath of any books, accounts, vouchers, letters, telegrams and other documents and to retain them, and so on.

This section also provides that the minister, with the approval of a judge of the Exchequer Court of Canada or of a superior or county court upon *ex parte* application, may authorize any officer of the Department of National Revenue, together with such members of the Royal Canadian Mounted Police or other peace officers and such other persons as may be named therein, to enter and search, if necessary by force, any building, receptacle or place for documents, books, records, papers or things, and to seize and take away any such documents, books, records, papers or things and retain them until they are produced in any court proceedings.

This section contains the most tremendous powers of investigation, search, seizure and so on, without any limit as to time. These powers can be exercised against a taxpayer at any time the minister wishes to authorize them.

My bill suggests that the powers of investigation contained in section 126 be limited to three years from the date of the assessment unless the minister alleges there was fraud or misrepresentation in which case they will will be continued indefinitely.

After all, sir, the taxpayer has only 60 days in which to appeal against an assessment. Sixty days is all the time that is given to a taxpayer if he thinks the department is wrong. He must make up his mind within that period of time; he has 60 days from the date of the original assessment, whereas the minister now has six years. I am suggesting that this period be reduced to three years which in all conscience should surely be long enough unless the minister alleges that there was fraud or misrepresentation.

I was not exaggerating in outlining the powers of investigation given to the departmental officials and I am not exaggerating when I describe the effect upon honest taxpayers when confronted with these demands, when they are required to produce explanations which they are simply incapable of producing. No reasonable or average person could possibly produce such explanations eight, nine or ten years after the event. I can hardly describe the effect that has upon the emotions and the minds, and in many cases the health of taxpayers, to say nothing of the effect it has upon their pocketbooks simply because they cannot explain. In many cases a man's recollection has diminished and he simply cannot offer an explanation. However he is arbitrarily reassessed and required in many cases to pay substantial, sometimes almost exorbitant, sums—plus interest on what is alleged to be an underpayment dating back some five, six or more years.

Constituents in various parts of my constituency have been visited by inspectors during the past year or two. An inspector will come to a farmer and require him to produce records, in one case going back as far as 1947. Or an inspector may go to the bank and then come to the taxpayer and ask him to go over his account cheque by cheque, stub by stub. As an example, the inspector would say, "Here is a cheque for $25 for the XYZ company back in 1947, what was that for?" How on earth could a busy farmer or any other busy taxpayer be expected to remember back eight years when he had paid a certain company $25? But because he cannot produce an explanation he is liable to arbitrary reassessment. If he has deducted something as an expense and cannot now explain how it constituted an expense he is apt to have it disallowed.

Or inspectors have gone into a bank and obtained a statement of a taxpayer's account for all those years and then have required the taxpayer to produce cheques and receipts to verify the expenditures. If he cannot produce them—dating back seven or eight years—he is subject to arbitrary reassessment. All these powers are given to the government, and they should not be there, but so long as they are there they will be used. Such action produces not only a sense of unfairness on the part of