

Supply—National Revenue

for him to do is to send in the \$4,000 and be done with it.

I have been given names of farmers who have been afflicted in this way; in fact farmers have given me their names, themselves. Yet they fear to have me use the names lest next year they will be victimized, persecuted and penalized in ways in which it seems the income tax officials in that particular area are becoming quite proficient.

All this may be wrong; it might not be soundly based; but I am sure the minister will be interested to know that that information has been given to me by men who have had wide experience.

I have a case to which the minister has given some consideration and concerning which he will be pleased to receive details so that he may be enabled to make an investigation. I refer to the case of Ralph Weston. The minister has been very sympathetic in his personal talks with me. I have the impression, however, that he has not been adequately informed even by those whose responsibility it was to give him accurate information. I propose to ask a few questions regarding this Ralph Weston case which will simplify the minister's problem in looking into it. Then probably when we come back he will tell us what he has learned about it.

The minister may wonder whether all I am saying is entirely correct, that is, whether I may have been misinformed. I will tell the minister about one experience concerning which I have documentary proof. This occurred in Cardston in 1951. The Cardston co-operative creamery was assessed for over \$2,000 more than it owed in that year. I have here the letter which the income tax department wrote to the Cardston creamery. The Cardston creamery association was greatly concerned. They had their own auditor and their own income tax adviser, but in spite of everything they could do they could not get the sympathetic attention of the income tax officials in Calgary. They sent me a letter concerning the matter and I started to work on the case.

Mr. Scully was then in the minister's department. When I first mentioned the matter to him he was quite resentful. He was positive that the income tax officials would not make any such error. I probably was just about as sharp as he was about the matter, and he finally said in a pique that he would go to Calgary and find out. He went to Calgary and found that the Cardston co-operative creamery was exactly right, that they had been wrongly assessed for over \$2,000 which, if they had let it go, would have constituted an absolute theft from the

[Mr. Blackmore.]

Cardston creamery by the income tax department. Probably "theft" is a little too strong a word, but the department would have taken the money away from them without any justification. That is the kind of thing about which we are concerned.

It was while I was discussing the Cardston creamery matter that I was given the information which I have just given the minister concerning the amount of money mulcted from the area around Cardston every year. It is not the same people every year. It is different people, but there are enough there to enable the department to do a pretty good business in collecting money under false pretences. I am going to ask a number of questions which the minister may present categorically to his income tax officials.

First, did an inspector from the Calgary income tax office in November of 1950 inspect the books of Ralph Weston, building contractor of Cardston, Alberta?

Second, was the cause of that inspection the fact that Mr. Weston had complained to the Minister of National Revenue concerning the tax levied against him for the years 1944 and 1945?

Third, as a result of the complaint and the inspection was Mr. Weston refunded \$60.72 for his 1944 return and \$130.45 for his 1945 return?

Fourth, did that income tax official on that occasion raise any objection to Mr. Weston's method of keeping books? I think the minister will find that the answer there will be no.

Fifth, did the income tax department refrain from refunding on Mr. Weston's income tax until after the said inspector had personally inspected Mr. Weston's books and verified Mr. Weston's claims? The answer to that question will be yes. No amount of effort by Mr. Weston had been sufficient to bring the Calgary officials to a sympathetic consideration of his case until the inspector actually came right to his office, inspected his books and found, as was found in the case of the Cardston co-operative creamery, that Weston was right and the income tax officials were wrong.

Sixth, has Mr. Weston been filing income tax returns regularly since 1941? I think the minister will find the answer there is yes.

Seventh, during all those years has Mr. Weston once been delinquent in filing his income tax returns? I think the minister will find the answer there will be no.

Eighth, was he ever during those years delinquent or negligent in paying his income