

Canada Pension Plan

letter to the employer, certainly you will not use this section of the bill. Nevertheless, in order to carry out the administration of the act and do the normal job of auditing which you would do when you go in and examine records to see if they are being kept properly, you need such a provision. Really one of the incentives for people to keep records properly and to do things in a proper manner is the fact that there is the belief that someone will come along and inspect the records. This is not used in any other way, but nevertheless the department needs the power to go in and carry out an ordinary audit.

For example, I can see an audit under this act being carried out in conjunction with an audit for income tax purposes. You go in and carry out your income tax audit and you want to look at the payroll records for purposes of this act. Presumably you could say you were looking at them for purposes of the Income Tax Act. You use them for the purpose of this act. This provision gives you the authority at the same time or at another time to go in and examine the records for purposes of this act. I believe this is essential if you are going to have a carrying out of the obligations of employers and employees under this act and if you are going to have efficient administration by the Department of National Revenue.

Mr. Lambert: There is one point I did not hear the minister answer. In the event that a person contests the minister's right to seize the books, to whom does he appeal? There is no appeal.

Mr. Benson: As the hon. member knows, I am not a lawyer, but I am told that the action which the employer could take would be to get a prerogative writ in the ordinary course.

Mr. Lambert: Come now, let us not tell him he has to get a cannon to go after a squirrel. I am not calling the minister a squirrel. The minister has said there is a remedy but it is a very complicated remedy. In other matters there are appeals. In the matter of assessments the minister has provided, and quite rightly so, the right of appeal. What remedy has a man against the improper seizure of his books? If he is in a dispute with the minister's representatives, what relief has he got?

Mr. Lloyd: Mr. Chairman, I have one observation here. I cannot quarrel with members of the bar who are best informed on the

[Mr. Benson.]

protection of civil liberties and what should be the due process of law, but I would be most neglectful in my duties as a member of the House of Commons if I did not say, from the experience of practising my profession, I find that if employees are going to be vouchsafed their full rights you need to give every possible power to the income tax authorities and the revenue department in order to establish what their benefits ought to be. I say so, because in most cases where action such as that contemplated under this clause is required it is simply due to the fact that there have been irresponsible employers who would not maintain adequate records for workmen's compensation and other deductions. Our primary concern should be the person who can least protect himself, the employee, against an irresponsible employer.

Mr. Smallwood: Would the minister accept a request to stand this clause?

Mr. Benson: Mr. Chairman, after four days had been spent debating clause 2 there was an agreement made that we would stand certain clauses to which the opposition had amendments to propose. They indicated before the supper hour the clauses they wished to amend, as did the other opposition parties and the government. The understanding was that, except for these clauses, we would move through the bill with a minimum of debate. That was the agreement and we should stick to it or else go back and start over again and deal with all the clauses as we meet them.

Mr. Smallwood: There are so many bad clauses in this bill that we find it difficult to select them all.

Miss LaMarsh: You never stand behind your agreements.

Mr. Smallwood: When we get some of this Liberal arrogance cleared up we will continue. This is a serious matter which we are discussing. Many farmers have had experience of this. The Liberal government is having so much trouble within itself that it trusts no individual in Canada. They just want to send their gestapo across the country checking every Canadian.

Mr. Benson: Will the hon. member permit a question?

Mr. Smallwood: No, I have got the floor. You sit down until I get through.

Mr. Benson: Who is arrogant now?

Mr. Smallwood: It was the Minister of National Health and Welfare who started it