

publication of such a list with reference to the Federal tax.

Hon. Sir JAMES LOUGHEED: With newspaper advertising so expensive as it is?

Hon. Mr. FOWLER: The newspapers would be very glad to publish it. They give the names of firms and persons, and the list is published at the newspaper's own expense.

Hon. Mr. BOYER: It strikes me that the case mentioned by my honourable friend from De Lorimier (Hon. Mr. Dandurand) is already covered. We have the famous registration cards, that cost the country half a million of money to collect. You had to appear before an official and sign a card stating who you were, what you were, where you lived, etc. You could not even buy a railroad ticket without producing that card. The cards must be somewhere. Why does not the Department use them? They have cost enough money to the country. It seems to me that we were told at the time that they would give such valuable information to the country that nobody could escape. Surely they have been stored away somewhere.

Hon. Mr. BEAUBIEN: The purpose of the honourable gentleman from De Lorimier is evidently to have the people make returns. There would be of course no guarantee that the returns sent in were exact; but what the honourable gentleman is urging is that all should be required to make a report from which calculations might be made by the Department, and it could be ascertained whether the report was exact or not. Now, if there is an objection to publishing the amount of the tax paid by each person—and I think there is a very serious objection—what objection would there be to publishing simply the names of those who made returns, without stating the amounts? It seems to me that that would meet the case referred to.

Hon. Sir JAMES LOUGHEED: Information will be given out hereafter.

Hon. Mr. BEAUBIEN: Will the names of those making returns be published?

Hon. Sir JAMES LOUGHEED: Information showing the number of taxpayers in each district.

Hon. Mr. BEAUBIEN: That information would not at all serve the same purpose. If the Department sees no objection to publishing the names of those who have sent in their returns, that ought to meet the

difficulty, it seems to me; because any person glancing around could ascertain those who should have made returns and had not done so. That is the information that we are seeking. Publication of the names would serve a very good purpose, because it is absolutely unfair that persons who are conscientious and honourable enough to bear their full share of the country's debt should see others pass by smiling and paying nothing at all.

Hon. Mr. FOWLER: I still fail to see any reason why you should not publish the amounts as well as the names, because we do not know whether the persons who have made returns are, as the honourable gentlemen said, bearing their full share of the country's burdens. They may be taking a very small part of their share.

Hon. Mr. DANDURAND: The objection which I formulated is one. I know there may be many others. I just put the question: was there any country in the world that publishes the name of the taxpayer and the amount he pays, and the answer was no.

Hon. Mr. FOWLER: I answered yes, so far as the cities of New Brunswick are concerned.

Hon. Mr. McMEANS: Anybody can go into a municipal office and find out how much taxes a certain person pays.

Hon. Mr. DANDURAND: I would point out to my honourable friend this difficulty. The publication would enable everybody to see the financial standing of a firm. Any firm may pass from years of plenty to lean years, and as the commerce of a country is largely based on credit and confidence the whole fabric might be affected by the publication of those returns.

Hon. Mr. PROUDFOOT: I fail to see why we should not have the opportunity of going into the office here in Ottawa and finding out at any rate what certain individuals are paying in the way of taxes. Supposing, for instance, I know of a man who has a certain income and I feel that he is not paying the proper amount of taxes, why should I not have a right to go to the Department and ascertain exactly what that man is paying?

As the law is at present the officials cannot give me that information without rendering themselves liable to certain penalties. I do not think the law should be left in that way. If you could find out what a man was paying, that would have the effect of