

by the minister, and I also appreciate his willingness last night to take these objections into consideration and review the section. Such an attitude on the part of the minister is something we welcome on this side of the house. We do not see enough of it on the part of ministers in the house.

But as to the amendment proposed by the minister I do say again, as I said last night in connection with another section, that the proposal of the minister is in some form or another to codify, first of all, the evidence to be prescribed under paragraph (a), and also the rules attaching to the filing of information by classes of persons under paragraph (b). It is a task that has to be done some time and it ought to be done here in parliament. It ought to be as easy for us to do it here as for the minister or the governor in council to do it. The minister says that it is desirable to have some flexibility, that more frequent changes are necessary than are possible with legislation. But I wonder whether with these long sessions of parliament there is any great danger of hardship arising if it is left to parliament to do the legislating. I want to offer this word of caution and warning. It is far too easy for any minister or any member to allow himself to get into this frame of mind: We want flexibility; let us not tie ourselves down too tightly; give power to the governor in council to make regulations. I do not think, Mr. Chairman, that that is a sufficient reason for leaving it to the governor in council. I think the task of parliament is to legislate clearly and to legislate sufficiently. A codification of the matters referred to by the minister will be helpful, but my point is that the body that ought to be doing that kind of legislating is parliament and not the governor in council.

Mr. ABBOTT: With a good deal of what my hon. friend has said I am in sympathy, but I think he and all hon. members who have had experience in these matters will agree that in an act like the income war tax act it is essential that power be given to make regulations which in effect become a part of the statute. In other words there is a certain type of legislation where, if the thing is to work efficiently and if parliament is to get through its work, parliament must lay down certain general principles and there must be a certain flexibility allowed whereby regulations can be made. It is a matter of opinion where the line should be drawn between those two points of view. That is where my hon. friend and I may differ. I feel quite strongly from the experience I have had that in a case of this kind the flexibility

[Mr. Fleming.]

should be achieved by conferring upon the government of the day the power to make regulations. Remember that the minister in whose department the regulations are made is responsible through the government to this parliament and the country.

As I said a moment ago, I feel that administrative regulations of this kind which are widely publicized, which should be made known and would be made known to all taxpayers, can be made the subject of burning criticism in this house if the executive has presumed to go farther than it should go. In drafting this act and the bigger act which I hope to bring in a little later in this session, all I am interested in is to achieve a sound, workable and understandable tax law which we can make known to the people generally. I believe that one way to do that is to have the act lay down the broad general principles—in considerable detail, it is true—and then have fairly extensive power by the governor general to make regulations, which, of course, must be publicized, but which can be readily changed from month to month if the circumstances of the administration of the act demonstrate that it is desirable to do so. I am hoping that when I bring in my big bill my hon. friends will see that there is a considerable degree of that in the act. I am trying to get away from those purely ministerial discretions and put in something by regulation which will be the tax law, to which the taxpayer can have recourse and which the courts can interpret and rule on, which is not the case with ministerial discretions. That is what I want to get away from as much as possible. I honestly believe that this is a power which should be given to the governor general to exercise by regulation. I see that my hon. friend differs from me to some extent on that point; and that, of course, is a matter of opinion. I should like to see this section given a trial. As I say, it is perfectly open to any member of the house to come here and show that any regulation made is unjustified and demand that it be changed.

Mr. JACKMAN: That is not good enough.

Mr. FLEMING: I do not wish to prolong the debate, but I should like to mention two things about the statement which the minister has just made and which I appreciate. First, so far as the power to make regulations is concerned, I think the minister has ample powers now under subsection 2 of section 75. We are not taking away from him anything which he now has, in saying what we have said about the proposed new subsection 3.