

Income Tax Act

secrecy lifted; but if it is the Canadian Pacific they want the secrecy maintained.

I turn now to the remarks of the Minister of National Revenue. I cannot but smile at the playing with words in which he indulged. He told us, first of all, that under the law corporations are persons. He nods his head that he said it, of course. Is not that a legal way of putting it? Does it follow from that that corporations are to be treated in all respects as though they were human beings?

Mr. Rowe: What do you think they are?

Mr. Knowles: Well, I regard the hon. member for Dufferin-Simcoe (Mr. Rowe) as a person, a very fine person. I like him very much, especially when he makes speeches, and I like him even more when his speeches are being interrupted. He is a person; he is a human being; he is alive. According to the law Canada Packers is a person, but to me there is a world of difference between Canada Packers and Earl Rowe. By calling Canada Packers a person for legal purposes, you do not put that or any other corporation in exactly the same category as the deputy leader of the opposition or any other person in this house or anywhere in the country.

I suggest that it is begging the question to try to move on from the legal statement that corporations are persons to the idea that therefore you have to treat Canada Packers, the Canadian Pacific Railway, Consolidated Mining and Smelting Company and a few more as though they were ordinary human beings as we know ordinary live Canadians to be. Of course the Minister of National Revenue went on to argue that we should give to these corporations—he used the phrase “class legislation”, so I am entitled to use one also—I do not think we should be asked to go on and give to these soulless corporations the same right that we ask should be given to real, live human beings.

Despite what was said by the hon. member who spoke just before I rose, I do think the point I made in speaking previously was well taken, that the affairs of corporations, the affairs of profit-making private industry, are matters of public concern. They make money out of the public. They live by virtue of the public being there to provide those who must work for the corporations, and being there to provide a market for their products. If the public did not exist, these corporations would not get anywhere.

Mr. Monteith: I wonder if my friend would allow a question? Would he consider that an individual proprietorship worth roughly half a million dollars should not be subject to these investigations or these disclosures,

while a corporation worth \$40,000 that is owned by one man and his wife and daughter should be?

Mr. Knowles: I think a corporation that is making money out of the public and is—

Mr. Monteith: You have a proprietorship just the same.

Mr. Knowles: My hon. friend is indulging in the same use of words as did the Minister of National Revenue. I suggest that a corporation that is making its money out of the public is a matter of public concern, whether it be a \$40,000 corporation, a \$40 million corporation or a \$400 million corporation. In my view, because these are matters of public concern, the public has a right to know what is going on.

In my speech in introducing this bill I made it clear that we should not clutter up the books of the country, that we should not hire twice as many printers as we now have at the printing bureau, in order to print all the information that is gathered by the Department of National Revenue. But I do suggest that parliament should be in a position to get this information if members of the Senate or the House of Commons, on their responsibility as members, feel it should be made public.

The Minister of National Revenue suggested parliament could do this any time it wanted. He knows how many times he himself has denied members information which they have sought because of the secrecy provisions in the act. Members of this house know, as do the members of the Conservative party, how often requests for information, even through motions, from the income tax department have been denied.

The only possibility of such information being obtained would be if an amendment like this, or a similar one drawn in other words by the government, were made to the Income Tax Act. So, Mr. Speaker, I contend that in principle these matters are of public concern, and should not be cloaked in inviolable secrecy. Profit-making private corporations are matters of public concern, and we should have a right to know what is going on so far as their profit-making activities are concerned.

I think it is interesting that we have not had any discussion by the Minister of National Revenue in this debate about some of the matters to which I referred the other day, including United Distillers Limited. We have had no reply to the case that was made by the hon. member for Dauphin and the disclosures he put on the record. Rather we have had this indulging, as I call it, in the use of words.