

Tax Review Board Bill

Mr. Woolliams: This travelling is sort of a pay-off. It is not something new which was thought up even by the Trudeau government.

Mr. Perrault: Shame!

Mr. Woolliams: An hon. member says, "shame". Everybody is afraid of the truth. It is a shame the hon. member will not accept the truth. That is what is going on. When they cut out that nonsense, people on all sides of the House will attend committees—because, I repeat, I did not come here to play games.

• (3:40 p.m.)

With regard to expenditure and public accounts, I hope that serious thought will be given to the suggestion that the opposition be given the right to choose the estimates of three or four departments for discussion in the House for a few days. I am prepared to give up my Saturdays if there is any question of saving time. This will enable the estimates to be scrutinized by a committee of the whole House. I am not being disrespectful to the press because they have the same trouble as members; there are so many committees sitting that the press has to run around and try to find out what is going on. The only reason this place exists is so that the people are able to be given the facts. This is why the opposition must have a voice in the matter of bringing estimates before the House.

With those thoughts I will sit down, because I want to hear the Minister of Justice speak to his bill. I hope I never again hear a Parliamentary Secretary, one of these new appointees, give us the kind of professorial, idealistic lecture that we heard today. Some of us have been around here long enough to know that that sort of thing is a bunch of nonsense.

An hon. Member: Too long.

Mr. Woolliams: Maybe I have been here too long, but I will let the people of Calgary North decide that.

Mr. Deputy Speaker: Is it the pleasure of the House to adopt the said motion?

Some hon. Members: Agreed.

Motion agreed to.

* * *

TAX REVIEW BOARD BILL

ESTABLISHMENT, DUTIES, APPEALS, ORGANIZATION, ETC.

Hon. John N. Turner (Minister of Justice) moved that Bill C-174, to establish the tax review board and to make certain amendments to other facts in relation thereto, be read the second time and referred to the Standing Committee on Justice and Legal Affairs.

He said: Mr. Speaker, I do not have too much time this afternoon, but I am delighted to have the opportunity of introducing a bill that represents the first major overhaul of the legislation relating to the review of income tax

[Mr. Woolliams.]

and estate tax assessments by an administrative tribunal since the Tax Appeal Board was created in 1946.

Persons who are dissatisfied with the tax that a minister of national revenue has assessed against them under the provisions of the Income Tax Act or the Estate Tax Act at present have the right of having the dispute heard either by the Tax Appeal Board or the Exchequer Court of Canada. Since its creation in 1946, the present board has fulfilled a valuable and needed function. Many taxpayers have availed themselves of the right to go before the board in the first instance rather than to exercise their option to appear before the Exchequer Court. Experience has now shown, I think, that changes should be made to improve and to render more efficient the services performed by the board.

The Royal Commission on Taxation, under the chairmanship of the late Kenneth Carter, had as one of its recommendations the creation of a tax court with an appeal to a panel of three judges of the Exchequer Court. It was contemplated that the present Tax Appeal Board would be absorbed into the tax court. Those members interested should refer to pages 165 and 166 of volume 5 of the Carter report. If that recommendation were not acceptable, and the Tax Appeal Board were retained the Carter report recommended as an alternative the removing from it of the close association that it has with the Department of National Revenue, bringing it within the reporting authority of the Department of Justice. Its members should have the title, distinction and tenure of judges. It should have sole, original jurisdiction in all tax appeals, and provision should be made for discovery and production of documents. Again, members interested should refer to pages 164 and 165 of volume 5 of the Carter report.

The government and the House of Commons, by giving third reading to the federal court bill last night have adopted the primary recommendation of the Carter report that there should be a tax court, which in this case will be the trial branch of the new federal court. There will also be an appeal on the record to an appellate court, which will be the Court of Appeal for Canada. In that sense we have fulfilled that recommendation of the Carter commission.

After careful scrutiny of the work that is now being performed by the Tax Appeal Board, the government came to the conclusion that it would not be in the public interest that the board should be absorbed into the new federal court. It is our view that no good grounds can be advanced which would justify stripping the taxpayer of the existing privilege of appealing assessments either to an administrative tribunal like the Tax Appeal Board, with easy access, a minimum of complicated procedure and no power to award costs in the event that the appeal was not successful or, if the taxpayer so wished, to a court of law, the Exchequer Court or the new trial division of the federal court.

There are many cases—I think hon. members will subscribe to what I say—where what is needed is an impartial tribunal which will, in an expeditious and inexpen-