

**Mr. McCann:** The officials of the Calgary office have by statute the authority to collect the taxes.

**Mr. Low:** To collect the taxes. That is another matter. But here is a man who says he has been wrongly taxed. To force that man to pay over bonds which he had on deposit in the Royal Bank of Canada to secure a debt which he says he does not owe, and which they have not yet proved he does owe, seems to be strange. All I can go by is the information my hon. friend has put on the record. I was just asking whether the officials had that authority.

**Mr. McCann:** The hon. member must have misunderstood. They did not force him. They asked him to put up security for his tax account, which was approximately \$5,639, and he put up the security of \$5,800.

**Mr. Low:** As I gather it, Mr. Chairman, he had his choice either to surrender these bonds or to submit to seizure of his trucks and equipment.

**Mr. McCann:** Or other assets; yes.

**Mr. Low:** What is that but forcing? That is what I was wanting to get. Is that not pretty high-handed action on the part of the officials, especially when an appeal has been launched or is being taken, to make him pay the fine as if he were guilty without being proved guilty. That seems to me to be pretty tough.

**Mr. McCann:** That is not right, and it is not being tough. That is the tax he owed, according to the assessment, and he was given 60 days in which to pay up. He was told at the end of 60 days, when he had not paid, to put up security; otherwise other proceedings would be taken, and the other proceedings, if he had not put up security, would have been a writ in the exchequer court which would protect the interests of the crown.

**Mr. Blackmore:** I have raised this case. All I know is what Mr. Weston has written to me. Mr. Weston indicates that he is an honest man. I cannot conceive that Mr. Weston would have sent this information and given me permission to use it on the floor of the House of Commons if he had not been satisfied that it is true. So we will have to leave all these technicalities to the future to work out.

But this I do know, that there have been four or five cases I know of in my constituency in which there was nothing short of absolute theft of a large sum of money—robbed from a man—just because he thought

it would be cheaper to give them the money than to take the case to court and go through the hopeless process a man must go through in court.

**Mr. McCann:** That is a statement I defy the hon. member to make outside of this House of Commons. He is under the protection of the immunities he enjoys as a member of the House of Commons when he accuses anyone of theft.

**Mr. Blackmore:** Now, Mr. Chairman, I am in the House of Commons, and it is the right of my constituents to have me use my privilege in the House of Commons. A member has small enough chance to fight for righteousness and for justice for his constituents, even when he is protected by that privilege.

I do not hesitate to make statements. I will say everything that needs to be said anywhere, any time. That has been my record up to the present time. I am in the House of Commons now, and I am not sorry.

Now, Mr. Weston in his appeal statement used these words:

The taxpayer is proceeding to set up his record for the years 1948 to 1952—

**The Deputy Chairman:** Order. Do I understand the hon. member is reading from the actual appeal which has been launched by the gentleman in question?

**Mr. Blackmore:** I am reading from a document which is headed, "Copy of appeal filed by Mr. Weston setting out arrears in assessments"—and this is signed by Mr. Weston. Whether it is an actual appeal—

**The Deputy Chairman:** I would point out to the hon. member that if, as he says, an appeal has been launched with the appeal board, this matter would perhaps be sub judice and his discussion of it in the House of Commons would be out of order.

**Mr. Blackmore:** Well, I shall merely give a summary of it, then, and not read it. He states that he is having the records set up in the form demanded by the income tax officials.

**The Deputy Chairman:** Order. We must settle this question as to whether or not the appeal has actually been launched. If the hon. member is speaking of an appeal which has been launched by the gentleman in question, then I am afraid that he is entirely out of order in raising the matter here.

**Mr. Blackmore:** Well, Mr. Chairman, I bow to your ruling. I am glad you are prepared to recognize that this was an appeal. The minister was not prepared to do that.