

I believe the minister was quite right and that the government has moved appropriately in placing this body under the jurisdiction of the Minister of Justice rather than under the Minister of National Revenue. Successive ministries have continued to have the Tax Appeal Board report to Parliament. Mind you, the board also reports to Parliament in this particular instance. The Tax Appeal Board reported to Parliament through the Minister of National Revenue and he made the recommendation for appointment to it. To that extent, I think there was a weakness. Now, the appointments will be on the recommendation of the Minister of Justice. But I believe the federal court and the tax review board will be more under the imprint of the government rather than Parliament than hitherto.

• (3:20 p.m.)

I would have liked to have seen this bill tidy up or remove entirely the appeal provisions from the Income Tax Act, but such is not the case and, frankly, we have a somewhat bastard way of drafting the legislation. The net result is a complete lacuna in a certain sector. I will come to that in a moment. In any event, I agree that it is a constructive move to place this Tax Review Board under the aegis of the Minister of Justice.

My next comment relates to the appointment of judges to age 70 to the federal court. This provision first appeared in Bill C-172. When the minister answers questions I would like to hear him tell us whether it is now government policy that all appointments to the bench be up to age 70 and that if there are any openings under the Judges Act this year, as was forecast in the Speech from the Throne, the provision regarding appointment of judges up to age 70 in the superior courts of the provinces will apply. Is it now a general policy of the government that appointments to the courts in Canada will be only to age 70?

The minister, in justifying appointments to age 70, indicated that hitherto under the Income Tax Act, division I, appointments were for periods of 10 years, and since it was deemed insecure, the best possible men could not be obtained. I should like to disabuse the minister's mind in this regard, because I do not think any administration failed to reappoint men who were competent. Generally, all men have seen out their time. There may have been the odd exception, but I do not accept for one moment the contention of the minister that appointments for 10 years to the Tax Appeal Board have created any difficulty among persons who have been appointed to the board in the past. What the minister proposes to do now indicates a retrograde step in my opinion, in that the present members of the Tax Appeal Board will be treated differently. Under clause 18 (3) and (4) we see that those members of the Tax Appeal Board who have now reached 70 years of age will retire and will be entitled to a full pension. Those members who have not reached age 70 will complete their period of 10 years and will retire with a very small annuity. There may be only one or two in this situation, but they have given a very important segment of their lives to this work. I know the age of one

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member of the Tax Appeal Board, and it was merely as a result of consulting the record that I am aware of it.

It seems rather odd to me that these two provisions, which do not do the same thing, are contained in the bill. Apparently Exchequer Court judges will continue in the federal court of Canada to age 75, since such were their terms of appointment, but one or possibly two members of the Tax Appeal Board will have their appointments cut off. I think that the only decent thing to have done would have been to guarantee them a reappointment to the Tax Review Board. Strangely enough, as I recall, the one man who is most affected is one whose term expires in two or three years time. In other words, he was appointed by the administration of the right hon. member for Prince Albert (Mr. Diefenbaker). It is a rather strange coincidence, but all the other judges who were appointed by subsequent administrations as well as prior administrations will not be affected. It seems to me that some political axe work is going on right in this clause. The parliamentary secretary may shake his head in injured innocence but that is the result of the legislation.

I would like the minister to explain why he does not give equal treatment to all members of the board. These people came to the board in the normal anticipation, based on years of precedents, of being reappointed to the board. If the name and the constitution of the board is to be changed, why should its members not be able to anticipate reappointment? After all, the man to whom I referred, I think, may have two or three years to go. He will not go on an extended leave but will carry out the duties of one of the members of the Tax Review Board, so why not reappoint him?

I would like to revert to clause 11 (2). This is a requirement which I believe is an improvement. It provides that rules made under this section will be subject to the approval of the Governor in Council, and will have no effect unless they have been published in the *Canada Gazette*; that is quite right. The wording that follows seems strange. It reads:

—and copies of all rules made under this section shall be laid before Parliament within fifteen days after the making thereof or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that Parliament is sitting.

I suggest that the word "making" is very imprecise. I do not know when the rules are made. Is it when the order in council is approved, or are the rules made when they are published? I suggest to the parliamentary secretary that consideration be given, at the appropriate time, to changing the word "making" to "within 15 days after the publication thereof". Then, we will have a precise date known to everybody. The rules must then be tabled in Parliament within 15 days after the publication thereof. There is no question that the rules do not come into effect until they are tabled in Parliament, but it is their publication in the *Canada Gazette* that is the crucial date. I suggest to the Parliamentary Secretary that the better wording would be "after the publication thereof" rather than "the making thereof" because we do not know when they were made.