

*Supply—National Revenue*

have been made and the tax in full collected. It was one of the largest amounts of taxes from that type of business that were ever collected in this country. The crown has been protected.

After the minister made that statement, the hon. member for Winnipeg North Centre suggested that was still not good enough, that there was still gold in them thar hills and that the minister might go exploring again. Could the minister indicate whether he has found any more gold?

**Mr. McCann:** I cannot make any further statement except that every dollar due to Canada has been paid. We feel quite sure we have explored every avenue, that all the tax has been paid according to the assessment that was made, and that we have not had occasion to revise it or the necessity of reviewing it.

**Mr. Nicholson:** The hon. member for Winnipeg North Centre referred to a case in Vancouver as follows:

Mrs. Netta Bell, widow of Nat Bell, and their two children, Angela and Jack, are asking \$2½ million as their share of the \$25 million profits made by United Distillers.

The minister seemed to be familiar with this case at the time. There was a dispatch in the *Vancouver Sun* of May 11 of last year that said:

The Bells allege that through intervention of Canadian income tax authorities \$15 million of the huge profits was returned to the company, and they say this was used to purchase shares in the company in the names of secret nominees.

At that time the hon. member for Winnipeg North Centre said:

Can the minister explain that startling statement? I do not think he would want to slough it off. The Bells allege that through the intervention of the Canadian income tax authorities \$15 million of the huge profits was returned to the company. What does that mean?

The minister replied:

I am familiar with the case but I would not like to make a comment on a lawsuit and allegation of that type while the matter is still under consideration.

That was a year ago.

**Mr. McCann:** The position is practically the same. It is a lawsuit. It is still under litigation, and I would not care to make any comment while it is under litigation.

**Mr. Nicholson:** These are very large amounts.

**Mr. McCann:** It is a large amount, sure.

**Mr. Nicholson:** Since the Bells allege that through intervention of Canadian income tax authorities \$15 million of the huge profits was returned to the company, and they say this was used to purchase shares in the company

[Mr. Nicholson.]

in the names of secret nominees, it appears to me that these are very serious allegations. A year has passed since the matter was discussed, and I think the minister should indicate what is causing the delay in reaching a settlement. Why cannot some decision be reached?

**Mr. McCann:** I do not think it is in order for the hon. gentleman to be discussing this case at all when it is still before the courts. "Sub judice", I think, is the term that is given to it.

**The Deputy Chairman:** Of course if that is the case the merits of a case actually before the courts cannot be discussed. I had not realized, when the hon. member brought up this case, that it was a case still before the courts. That, of course, is a well established rule.

**Mr. Regier:** Mr. Chairman, I should like to endorse the suggestion made by the hon. member for Comox-Alberni in the matter of refunds. This money really belongs to the taxpayer. Whilst the minister claims that two months is necessary both for the filing of returns to the income tax office and for supplying the employee with the slip showing his earnings and showing his deductions, I notice that in his regulations the minister makes the companies remit within 10 days of the end of each month the amount of income tax deducted from the employees during the preceding month. It seems to me to be a little inconsistent on the one hand to say that companies should have their office procedure sufficiently streamlined to be able to remit within 10 days any moneys owing to the government, and yet say that the same employers need two whole months in which to complete returns for the year.

I have filled in enough of these returns to know that it is a simple matter for any office which has any accounting system whatsoever worthy of the name to have these T.4 slips completed and the returns made to the local income tax office. We are not asking that the companies be not given the ordinary six months in which to file their own income tax returns to the government. This is merely an interim return, as it were, with regard to the wages they have paid and the deductions they have made at the source. I think the working people of Canada, and notably those who are unemployed in the winter months, would be able to get their refunds into their own hands much sooner if only one month's time were given to the employers to get out these slips. I feel that it would be a great help to many of the working people during the winter months. I am hoping the minister has not lightly cast aside what I consider to