

Customs Tariff—Excise Tax Act

Here is another part of a heading, "...customs duty on machinery and parts as described in the various remission orders and schedules thereto..." This does not give the names of the companies involved. It just says P.C. No. so-and-so of such-and-such a date, and the total amount is almost \$2 million.

Earlier tonight we heard about the amount of money which the Canadian people had to put up for Expo. I am sure hon. members who spoke in that debate did not know that a great deal of customs taxes were remitted to certain people in regard to the exposition. It is all listed here. In fact, one of them is very funny; it reads, "Remission of sales tax to... two firms on United States aircraft for use to transport members of a Detroit club to attend 'Michigan Day' at the Canadian Universal and International Exhibition, Montreal, 1967." Here is another one, "Remission of customs duties and excise taxes on steam boilers and auxiliary machines and equipment installed in a fertilizer plant." We heard about that a few moments ago.

Here is another item, Mr. Speaker. It reads, "Remission of duty and excise taxes on a 1967 Ford station wagon not entitled to free entry under item 70321-1 of the Customs Tariff because it was not owned abroad for the period specified in the item." Some of these are very interesting. Here is one, "Volkswagen (Canada) Limited, Toronto, remissions of customs duty and excise taxes" etc., amounting to \$101,000. There is another item for Volkswagen (Canada) Limited, Toronto, "Remission with respect to 10,918 Volkswagen automobiles imported during the period December 7, 1964, to July 28, 1965, of customs duty and the portion of sales tax attributable to the duty remitted, \$2,187,532." Under the previous heading with respect to these items the total comes to \$25 million. I can go on and on. Here is Air Canada, Montreal, another remission for Montreal of \$1,800,000. Someone suggests that this is a just society with just taxes for some. We in western Canada will agree it is not just for the farmer in western Canada.

The last heading I quote is, "Other remissions were granted as follows." Then there are listed four judges, one of the Superior Court of Montreal, another of the Supreme Court of Quebec, and so on. These judges had the know-how. But over the years farmers have had to pay customs duty that they should not have had to pay, customs duty that the minister has said he is sure they

[Mr. McIntosh.]

should not have to pay. He inferred this in the statement he made on December 3 last year. He is under the impression, as are all other people in Canada, that agricultural implements and machinery enter Canada customs free. That is not the case, because the minister on a previous occasion, and ministers before him, refused to clarify the term used in the act. We western members have repeatedly asked for clarification of this term. We say, give the civil servants some idea what is meant by this term so that they cannot dispute it. Without that clarification the farmer will have to take the matter to the Supreme Court of Canada, a procedure he can ill afford.

Lately there has been a great deal of discussion about the failure of the government and government departments to communicate with the public. Perhaps a good start could be made by informing Canadians of legitimate avenues of relief that exist for all. This one I have dug up may be one such avenue. I am not a lawyer; I am not a tax expert, and so I am not aware how many other avenues exist for the farmers I represent. As I say, I have been fighting this case for a number of years. I have taken it to the Tariff Board; now I am taking it to the minister. I shall advise my constituent to ask for a remission of that tax as other people have done. Why were we not told about this?

I dismiss the idea of an ombudsman mainly on the basis that I believe such an official would be largely powerless to assist in cases of real grievance. He would be like the Auditor General, totally ignored by the government. This matter was referred to by the hon. member for Wellington (Mr. Hales) earlier this evening. But it may well be that we need something like the ombudsman concept, some body or bodies devoted to protecting ordinary Canadians from the tyranny of the faceless bureaucracy and able to impress on public servants the real meaning of public service. This might help to dispel the hostility toward politics and politicians, toward government departments and Parliament, which is a growing menace to our form of parliamentary, democratic government.

● (9:40 p.m.)

At this time when we are amending the act I would ask the minister to consider clarifying the term I have referred to, "All other agricultural implements and agriculture