

Adjournment Debate

certification societies and by the Canada Oil and Gas Lands Administration. The inspection societies include: the American Bureau of Shipping, Lloyds of London Register of Shipping, and the Norwegian shipping authority.

The responsibility of these agencies is to certify that a drilling vessel which is about to be moved to a drilling location is safe and fully operational, and to perform follow-up inspections to maintain the high operational standards required for ocean drilling. In other words, the operator must keep its certification valid.

The Canada Oil and Gas Lands Administration makes its own inspections in addition to those carried out by international shipping authorities.

After the loss of the *Ocean Ranger*, all drilling vessels were immediately checked for recertification. The Canada Oil and Gas Lands Administration in particular has required that oil companies ensure that ballast control systems can be operated by emergency power and that instructions are clearly understood by every crew member.

The co-operation of industry is indicated by the fact that a joint task force of the East Coast Petroleum Operators Association and the Arctic Petroleum Operators Association is conducting a study of operational standards and will be reporting to the Government soon. This recommendation will further assist in the certification process.

● (1815)

The actions which I have briefly reviewed provide assurance that safety of operation is a matter of most importance in the development of Canada's oil and gas resources in offshore areas. As this development proceeds, with its great potential for regional and national benefits, safety will remain the first requirement.

TRADE—REQUEST FOR IMPOSITION OF SURTAX ON IMPORTED POTATOES. (B) EFFECT OF IMPORTS ON FRASER VALLEY FARMS

Mr. Benno Friesen (Surrey-White Rock-North Delta): Mr. Speaker, at a time when the small business community has been beaten to its knees and is fighting for its life, the Department of National Revenue has displayed a new level of aggressiveness, a new zeal for efficiency in collecting past taxes. That is why I rose in the House two weeks ago to ask the Minister of National Revenue (Mr. Bussi eres) about this new brand of zealotry which displays itself in National Revenue garnishee 100 per cent of the income of small businesses on accounts outstanding. This matter came to my attention some weeks ago. Since that time, and since I raised it in the House, I have realized to my shock that this seems to be a kind of epidemic across Canada in which all National Revenue offices seem to be engaged.

I want to put on the record some of the things that have been going on in the name of National Revenue. One taxpayer told me that officials send notice by registered mail to the clients of a company whose accounts are outstanding, but the company is notified by regular mail. Company officials face

the embarrassment of having someone with an account receivable phone up and ask, "Is your company still solvent? Is it in trouble with the Government?" This procedure has been confirmed by officials from National Revenue.

The company in question asked the tax people, "What happens if you take all of my income, because I will not be able to pay my employees?" Revenue officials replied "That's your trouble. You can go to the Labour Relations Board", a hearing of which would be six months down the road. When asked, "When will I be notified?" National Revenue replied, "You will get that notice in a day or three". That was a nice flippant response. When the owner of the company indicated that payment was coming, the official—and I have this confirmed in a letter from National Revenue—not only wanted to know when the money was coming but from where the taxpayer was going to get it; as though it was any business of National Revenue where the money was coming from.

Those are just some of the things that are going on.

I want to read into the record a letter from National Revenue to this person.

In reference to the Revenue Official, the letter reads in part: —agrees that he inquired about the source of the funds, but advises that his interest related to the facts that there would be additional monies due for the month of November 1982 remittance and on your personal tax account.

That does not matter, Mr. Speaker; it is none of the Department's business.

I have a letter here from Revenue Canada Taxation to an accounting firm. I want you to notice, Mr. Speaker, the kind of language that is being used. This letter reads in part:

—I do not expect my collection staff to be satisfied with partial payments or tentative arrangements. Had details of accounts receivable not been given by telephone, it would have been—duty to attend the company's offices and obtain this information from the books and records for the purpose of issuing demands on third parties.

I further fully support the refusal to withdraw such demands until payment has been received. This follows the department's policy set out in paragraph 11 of Information Circular 75-16R—

I wish National Revenue was that careful following regulations outlined in some of its other pamphlets.

Another notice came to me just today. A constituent spoke to officials regarding a return going back to 1977-1978. He thought he had worked out the problem by agreeing to have correct RHOP receipts issued by the bank to the Department, as well as providing receipts for expenses incurred against commission. The Department claims he owes them \$9,506.

● (1820)

What did Revenue do? It got in touch with the bank in question, through a third party notice. As a result, the Registered Home Ownership Plan has been terminated. The \$9,506.99 has gone to the Receiver General and the balance has been given to the taxpayer. This is all taxable income for 1983, which raises his income level. Therefore, he will be taxed at a higher rate. In addition, he will never be able to open another RHOP, since only one can be issued to an individual in his lifetime. That was the conduct of National Revenue.