

the taxpayer under court number T-421-71 dismissed with costs and, if so, what is the amount of the tax now due to the government or the amount of any interest, penalties or court costs due?

2. Did Javelin pay all or any of the income tax and other amounts due to the government and, if so, in what amount?

3. If any amount of tax or other payment now due from Javelin was not received by the government, was an arrangement or agreement entered into with the taxpayer for payment and, if so (a) on what terms (b) on what date will all the amounts be paid?

Hon. A. C. Abbott (Minister of National Revenue and Minister of State (Small Business)): 1. Yes. The judgment issued by the Federal Court of Canada in 1978 in respect of the appeal before the court for the 1955 taxation year determined the tax and penalty payable by the company to be \$167,624 and \$500 respectively. Court costs are to be determined by the court. Interest to October 1978 totalled \$230,218.

2. Further details of the company's account cannot be given because of the confidentiality provisions of the Income Tax Act.

3. Discussions have been ongoing with a view to obtaining an arrangement for payment of the outstanding taxes and interest. Details of the arrangement cannot be given because of the confidentiality provisions of the Income Tax Act.

Question No. 659—Mr. Crosbie:

1. With respect to the 1955 taxation year and the appeal instituted by Javelin Foundries and Machine Works Limited from tax assessments, was the appeal of the taxpayer under court number T-422-71 dismissed with costs and, if so, what is the amount of the tax now due to the government or the amount of any interest, penalties or court costs due?

2. Did Javelin pay all or any of the income tax and other amounts due to the government and, if so, in what amount?

3. If any amount of tax or other payment now due from Javelin was not received by the government, was an arrangement or agreement entered into with the taxpayer for payment and, if so (a) on what terms (b) on what date will all the amounts be paid?

Hon. A. C. Abbott (Minister of National Revenue and Minister of State (Small Business)): 1. Yes. The judgment issued by the Federal Court of Canada in 1978 in respect of the appeal before the court for the 1955 taxation year determined the penalty payable by the company to be \$28,334. Court costs are to be determined by the court. Interest to October 1978 totalled \$64,616.

2. Further details of the company's account cannot be given because of the confidentiality provisions of the Income Tax Act.

3. Discussions have been ongoing with a view to obtaining an arrangement for payment of the outstanding taxes and interest. Details of the arrangement cannot be given because of the confidentiality provisions of the Income Tax Act.

Question No. 660—Mr. Crosbie:

1. With respect to Javelin Foundries and Machine Works Limited and two reassessments relating to the 1956 taxation year, what was the result of the appeal instituted by the Minister of National Revenue from a decision of the Tax Review Board which had allowed an appeal from the taxpayer?

2. Was the appeal of the Minister of National Revenue allowed and, if so, what is the amount of tax, interest, penalties or court costs due to the Crown by

the taxpayer and, of the amount due, have all been paid or has any part thereof been paid and, if so, in what amount?

3. If all of the amount now due are not paid, has any arrangement or agreement been entered into with the taxpayer for payment and, if so (a) what are the terms of the agreement or arrangement (b) on what date will the full amount be paid?

Hon. A. C. Abbott (Minister of National Revenue and Minister of State (Small Business)): 1. The judgment issued by the Federal Court of Canada in 1978 allowed the appeal of the Minister of National Revenue and determined the tax and penalty by the company for the 1956 taxation year to be \$972,759 and \$15,354 respectively. Court costs are to be determined by the court. Interest for the 1956 taxation year to October 1978 totalled \$1,352,605.

2. Further details of the company's account cannot be given because of the confidentiality provisions of the Income Tax Act.

3. Discussions have been ongoing with a view to obtaining an arrangement for payment of the outstanding taxes and interest. Details of the arrangement cannot be given because of the confidentiality provisions of the Income Tax Act.

MR. JOHN C. DOYLE—JAVELIN FOUNDRIES AND MACHINE WORKS LIMITED

Question No. 661—Mr. Crosbie:

What is the full amount of income tax (a) owing (b) paid to date to the Crown by Mr. John Christopher Doyle and Javelin Foundries and Machine Works Limited with respect to the taxation years 1953 to 1956 and under the various court cases throughout these years?

Hon. A. C. Abbott (Minister of National Revenue and Minister of State (Small Business)): The amount of taxes determined by judgments of the courts in respect of the issues before them for John C. Doyle was \$1,605,197. For Javelin Foundries and Machine Works Limited the amount of taxes and penalties was \$1,444,575. Further details of the accounts cannot be given because of the confidentiality provisions of the Income Tax Act.

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[Translation]

QUESTION PASSED AS ORDER FOR RETURN

Mr. Yvon Pinard (Parliamentary Secretary to Deputy Prime Minister and President of the Privy Council): Mr. Speaker, if question No. 16 could be made an order for return, that return would be tabled immediately.

Mr. Speaker: The questions enumerated by the hon. parliamentary secretary have been answered. Is it the pleasure of the House that question No. 16 be deemed to have been made an order for return?

Some hon. Members: Agreed.