

RE SECTION 9—Continued.

with the recipients until the returns are made. I think I can assure my hon. friend that no such injustice as he imagines may result will be done to citizens. It is a penalty not exceeding \$10,000. There is always discretion within the limits fixed. It might be a fine of \$10 or \$50.

MR. MARCIL: Ignorance of the law is no excuse, but how is an ordinary citizen, who does not read our deliberations and who does not get the statutes, to know that he must make his returns before February 28th?

SIR THOMAS WHITE: We will contrive to let him know. We will get the organization, and secure information as to the citizens thought to be liable, give them the forms, and have these forms filled in. I admit it is a big task. At the present time we have the Business Profits War Tax organization. We have a Commissioner of Taxation, an assistant commissioner, and a staff in the Finance Department. Then we have representatives in every province from Nova Scotia to British Columbia. That organization can be extended by the addition of other officials. The whole Dominion is covered, and by the expansion of that staff the business profits taxation assessment could be made, and this taxation as well.

SIR WILFRID LAURIER: Men in the country may forget they are assessable. Will your officers look after the assessment rolls in every municipality, and search out the parties who are likely to be assessable?

SIR THOMAS WHITE: We shall be obliged to do it. We would not expect to administer this tax upon the unsolicited returns of the public. It would not be possible to do it. The country will have to be covered. It will have to be ascertained, so far as it can be, who are properly liable to assessment, and those persons will be notified, just as the Assessment Department here notifies taxpayers.

10. (1) The Minister shall, on or before the thirtieth day of April in each year, or on or before such other date as he may in any case or cases prescribe, determine the several amounts payable for the tax, and shall thereupon send, by registered mail, a notice of assessment in such form as the Minister may prescribe to each taxpayer notifying him of the amount payable by him for the tax. The tax shall be paid within one month from the date of mailing of the notice of assessment. In default of payment, interest at the rate of seven per centum per annum shall be paid on such tax until the said tax and interest are paid.

Assessment.
Date of
payment.

(2) The Minister shall not be bound by any return or information supplied by or on behalf of a taxpayer, and notwithstanding such return or information, or if

Minister
not bound
by returns.