

earns something or receives an income—should be required after he had passed a certain age to make a statement. If the Government had the courage to enact such a law—and it has lacked the courage to do so—then the Department of Finance would have a complete census of the financial strength of this country, and no one could escape, because everyone would be obliged to make a report. Until we have such a law I am quite sure there will be a state of dissatisfaction and unrest in the country, because men who are supposed to come under the Act are not making a return, feeling perhaps that they are absolved from doing so. A person, after examining into his income, may feel that he is not under obligation to make a return, and that in failing to make it he is not breaking the law. Only the person who recognizes that he comes under the Act and is obliged to pay the tax is under obligation to make a return. The person who, upon examining his income in the light of the law as he construes it, feels that he does not come under it, is not obliged to make a return. There is one saving clause in the Act by which the Department through its inspectors can reach him. The Department may inquire if AB, who lives in a township 600 miles away, should not be required to make a return. If they find that he should, they can write to him and call upon him to do so. Other persons situated in a position similar to his, and as to whom it is doubtful whether they come under the Act or not, may not be called upon by the Department to make returns. Is not that a ridiculous situation, honourable gentlemen? I feel that if we are to lift the immense burden of debt that the country is now carrying—if we are to levy an income tax sufficient to meet our obligations—every person who earns something in this country should be made to understand his relationship with the Government and with the Finance Department. What harm is there in asking a person for a statement even if he has the misfortune, or the good fortune, not to be earning an income which is taxable—if his earnings happen to be a few dollars below the maximum of exemption? Is it a great task for him simply to make a return? It seems to me that it would be a good lesson to the taxpayer to know that he is on the books of the Finance Department and that the time may come when he will have to pay something. It seems to me that it would

Hon. Mr. DANDURAND.

have a salutary effect to require every person in Canada, even a farmer or a labourer earning \$1,000 a year, to produce a statement. That may not be popular from the electoral standpoint, but I think it is sound. I think—and on this point my honourable friend might ask the Department now—that this is the law in most countries that collect an income tax.

Hon. Mr. PROUDFOOT: Would it meet the situation outlined by the honourable gentleman for the Department to provide for the publishing in the newspapers of the names of all those who paid taxes and the amounts that they paid?

Hon. Mr. DANDURAND: It would satisfy the curiosity of a small community to know that a certain number of persons named were paying the tax; it would arouse suspicion that certain persons of the same financial standing were not paying; but it would not furnish any information to the Department of Finance. Perhaps it might simply create greater dissatisfaction in the country; but it would not supply the Department with the names of all persons earning money in order that the Department might learn by further inquiry if a certain number were escaping payment.

Hon. Mr. FOWLER: In all the cities of my province the newspapers publish a list of the men who pay municipal taxes, together with the amounts of taxes they pay. There is no trouble about that.

Hon. Mr. DANDURAND: That is on real estate?

Hon. Mr. FOWLER: On everything—real estate and everything else.

Hon. Mr. CROSBY: And personal property.

Hon. Mr. FOWLER: In the city of St. John a list is published, and also, I think, in the city of Fredericton. When the assessment comes out the newspapers publish the list of all persons whose total tax is over a certain amount—\$50, I think.

Hon. Mr. BOSTOCK: Is that information given out by the city assessor?

Hon. Mr. FOWLER: Yes, and published in the newspapers. I know it is in the city of St. John and in the city of Moncton, and, I think, in the city of Fredericton.

Hon. Mr. THOMPSON: It is a list of all who pay over a certain amount—\$50.

Hon. Mr. FOWLER: Yes. I do not see why there should be any feeling about the