

Supply—National Revenue

is difficult to have the cash available to provide the deposit against payment of the tax, and it is not possible for the estate to involve itself in the delays inherent in an appeal and the cost involved in an appeal to the courts. For these reasons I ask the minister to pursue the matter in a more thorough way than his answer tonight would indicate. This is not a matter at all of simply working out the answer that will make for easy administrative practice. I am not sure but that the minister's department is verging on the difficulty of working injustices on taxpayers, by its attempt to be what it calls efficient in reducing its staff, as he has done. There is a point where your apparent efficiency becomes an injustice to the taxpayer.

The other matter I wanted to raise was the question of salaries of assessors. The matter was dealt with by the minister and in his answer the minister was unaware of what he did. He took shelter behind the civil service commission recommendations on this matter of pay increases and I am quite sure he did not want to do that, because the inference from his remarks as delivered by him—I think he will agree with me it was the only inference that could be drawn from his remarks—was that the civil service commission had not dealt with this matter, had not recommended the increases.

Under the act the civil service commission made a report to parliament on the matter of pay increases and for some reason or other that report was not tabled in the house although it was made at the request of the government of which the minister is a member. Notwithstanding the fact that the minister must assume responsibility for the failure to table that report, he is now seeking to leave the inference that the report failed to deal with this important matter. A great many of us will be quite unconvinced that it did not deal with this matter unless we see the report. For my part, knowing the work of the civil service commission I feel quite confident that they did deal with the matter of pay increases in a proper manner and that the responsibility for the failure to grant these pay increases must remain with the government. It is a government responsibility. The civil service commission has enough burdens without being treated in the way the minister in his remarks, perhaps unintentionally, treated the commission tonight. I would ask him to clarify that matter so far as the civil service commission and its report are concerned.

Mr. Robichaud: Mr. Chairman, I have in mind another matter which I should like the minister to clarify. Why is it necessary for

[Mr. McIlraith.]

officials of the taxation division, in many instances accompanied by officers of the R.C.M.P., to raid commercial establishments and seize all the books and papers of such corporations? I can understand why under liquor acts or the narcotics act it is necessary for the R.C.M.P. to raid certain establishments but I do not understand why it is necessary for long established companies with branches throughout a province or throughout the country to be raided at seven or eight o'clock in the morning by officials of the taxation division accompanied by R.C.M.P. officers and why officials of these companies have to open their safes and hand over all their books and papers. At a time when we are talking about the rights of individuals it seems to me that there must be ways and means of obtaining any necessary information without taking such measures. I should like to have an explanation from the minister as to the reason for such action.

Mr. Hardie: Mr. Chairman, I am looking for guidance from you. On this department's estimates can I raise at this time the question of doing something about the vision of the government—

Mr. Fisher: The vision?

Mr. Hardie: The vision in developing northern Canada, particularly with reference to the policies of the taxation department and giving the same type of treatment to Canadian companies as is given to United States companies that spend money on exploration. I should like you to advise me whether I can speak at this time or whether I should delay my remarks on this subject which will be made for the purpose of helping the minister and the cabinet do something about the vision.

Mr. Nowlan: It is a matter of fiscal policy and should be under finance, Mr. Chairman.

Mr. Hardie: Did the chairman give me a ruling or did the minister?

The Chairman: I have not given a ruling yet as to the point raised. I may say that this afternoon I gave an indication of my views on the discussion of fiscal policies and said that in my opinion they could not be discussed under the estimates of the Department of National Revenue because this department has no other duty than to collect the taxes imposed under such policies. Normally it would be a matter for the budget debate but it may be that in certain respects the matters the hon. member wishes to discuss could be discussed under the estimates of northern affairs.

Mr. Hardie: How about finance?