

## Bank Act

him what had become of his consideration of the proposal to extend the provision regarding trade union dues.

**Mr. Gordon:** Mr. Chairman, I did answer that question the other day. I said that I had been impressed last year and again this year during discussion of these income tax bills by the points raised by hon. members with regard to permitting deductions for logging equipment, some forms of farm equipment, such items as union dues and other expenses from income before arriving at the income which was subject to tax. I said that I felt that unless a complete examination were made of the whole problem, including all the different items of expenditure which should be considered in any serious examination of this question. I was afraid that if we dealt with one item, such as union dues, or one of the other items which other hon. members have mentioned, such as the cost of logging equipment or, in the case of a university professor, the cost of books, we would end up finding that we had done a rather cursory job. Therefore I felt that before recommending what should be done in this whole field I should like the benefit of the research which has been going on for the past two years under the auspices of the royal commission on taxation. For that reason I was not prepared to recommend a change at this time.

**Mr. Knowles:** Then we might hope for something next year.

[Translation]

**Mr. Grégoire:** Mr. Chairman, before completing third reading of this bill, I would like to ask the Minister of Finance if he would see to it that the Income Tax Act, like any other legislation, be applied as such, and not according to the good pleasure or the will of some income tax inspectors who violate the law as voted by this house and as proposed by the Minister of Finance.

[Text]

**Mr. Gordon:** Mr. Chairman, I cannot accept the allegation which has just been made by my hon. friend. I think that anyone who has anything to do with the Canadian civil service would not believe that the assessors of the income tax department would administer the law on the basis of caprice. It is a very difficult act to administer. I think all of the officials of the Department of National Revenue and the minister do their very best to apply the act fairly. I think that if the hon. member has anything further to say on this subject he might better raise it when the estimates of the Department of National Revenue are under review.

20220—214

[Translation]

**Mr. Grégoire:** I merely want to refer to a comment the minister just made. He said the act was a very difficult one to administer. Then, since we are dealing with Bill No. C-91, to amend the Income Tax Act, why does the minister not consider this to be the proper time to make it easier for those who have to look after the administration of this Income Tax Act, so that the tax inspectors—and I am not talking about the civil service as a whole, as the Minister of Finance would have us believe—who do as they please (and I challenge even the minister to investigate) could have their task made easier?

It may well be that the act is difficult to administer, but then it is up to the minister to make an effort to have the act amended so it could be made easier to administer, and thereby prevent the officials responsible for its administration from being able to act to the prejudice of the people rather than to the satisfaction of the Canadian people who, in the end, are paying the taxes and suffering the vexations of the income tax. Maybe the act was poorly prepared. All the minister has to do, then, is to amend the act to eliminate those vexations suffered by the people.

[Text]

Clause agreed to.

Title agreed to.

Bill reported.

**Mr. Deputy Speaker:** When shall the said bill be read a third time? Now, by leave?

**Mr. Nowlan:** Mr. Speaker, I had understood that there was some discussion this afternoon vis-à-vis some difference between the English and French translations, and I thought that was to be reconciled on third reading of the bill.

**Mr. Deputy Speaker:** Next sitting of the house? Agreed.

#### BANK ACT—QUEBEC SAVINGS BANKS ACT

EXTENSION FOR ONE YEAR OF AUTHORITY TO CARRY ON BUSINESS

**Hon. Walter L. Gordon (Minister of Finance)** moved that the house go into committee to consider the following resolution:

That it is expedient to introduce a measure to amend the Bank Act and the Quebec Savings Banks Act to extend by one year the authority to carry on business for the banks to which these acts apply.

Motion agreed to and the house went into committee, Mr. Lamoureux in the chair.

**Mr. Gordon:** Mr. Chairman, I do not need to remind hon. members of the importance of