

and simple. Mr. Speaker, in the hands of a powerful orator that would sound like inhumane treatment indeed.

I had a case this summer of a businessman in my area. He claimed that the tax man had almost driven him into bankruptcy. I work on behalf of the people in my area and I was concerned. I wanted to know what we were doing that was so terrible. I found out that his business was virtually bankrupt anyway. He had kept it alive by taking the money paid by his employees on their employee deductions and using that money to pay other creditors instead of paying the income tax department. In effect he was robbing from his employees to keep his own business alive. In the hands of a powerful orator that again would be a terrible story. If you looked a little closer you would see, as in the first case, that there was indeed a common sense reason for the actions of Revenue Canada.

I contend, Mr. Speaker, that those two samples which I have just given are typical of instances which happen time and time again. Every story has two sides. Revenue Canada is not a malicious force alive in the land. Its employees are not incompetent. Its Minister is not insensitive. In fact, Mr. Speaker, I contend that Parliament is not the proper place to raise these individual cases. We heard today about an 83 year old widow. Who among us wants to stand in this place and ask the tough, common-sense questions that might reveal some of the motivation behind that? None of us wants to do that. It is not proper to bring that kind of example into this forum, yet we hear it day after day in Question Period and in debate. It is not proper to manipulate individual lives and cases in that way.

We have to recognize, Mr. Speaker, that there are many people similar to the two examples I cited. They are people who owe the Government of Canada some money. They are people who have other priorities besides taxes. They are people who use their tax money to pay for these other priorities. When the collection department finally comes to the door, they are people who get very angry indeed. We have all heard similar cases and we have all seen people who bring trouble onto themselves. I suggest that we have to treat these cases with a degree of compassion but also with a degree of skepticism.

We have to have some skepticism as well about the political charges. I am going to quote directly from the *Montreal Gazette* two things that have been said recently. This is a direct quote from the January 19 issue of the *Montreal Gazette*:

Beatty and others have said they will continue their assault until Bussièrès accepts responsibility for his department's actions.

Mr. Speaker, I contend that the Minister of Revenue has always taken his responsibilities and acted to correct a problem when it arose in this particular case. I will quote again from the *Montreal Gazette*. It reads:

Speyer accused Bussièrès of behaving like a Pontius Pilate by trying to wash his hands of the actions taken by his subordinates.

Mr. Speaker, I say that the Minister of National Revenue (Mr. Bussièrès) has constantly risen in this House trying to be fair to his employees and to taxpayers. It is the kind of

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incendiary language that we have heard that has created more trouble than the Minister's actions. The Minister is not washing his hands. The Minister is not trying to blame other people. The Minister is not evading his responsibilities. His statements and actions in this House have indicated that very very clearly.

I will quote a few examples from *Hansard* of places where the Minister has stated his principles and then acted to try to solve the problem. On November 29, the Minister said:

We do not use methods that are inequitable or unfair, and in fact, we are guided by the principle that all Canadian taxpayers should be treated equitably.

He also said that day, commenting on his Department's work:

—the main concern of the employees of my Department is to perform their duties while dealing equitably and fairly with all Canadian taxpayers.

That was a signal about his principles, not only to us in the House of Commons but to his Department.

On December 19, as the Opposition Members quite rightly provided evidence of their concern, the Minister rose and said:

I was informed that certain directives had been given, and that as soon as the immediate supervisors of those who issued the directives were informed of the situation, they asked for their withdrawal because they did not comply with departmental policy. At that time I asked the same officials whether there were other locations where similar measures had been implemented, and I was informed that there were none.

In short, Mr. Speaker, as soon as the Minister identified the problem he started to act to solve it.

On December 21, again in *Hansard*, the Minister said:

Madam Speaker, as I have indicated to the House before, it is not departmental policy to set quotas for amounts to be assessed by auditors of the Department of National Revenue.

Further on he stated:

I informed the House that there was no quota system. I have also informed the House that to my knowledge, an unfortunate initiative has been taken and was immediately stopped by senior departmental officials.

He went on to say:

I gave orders to prepare a directive—and this is being done—to ensure, if such unfortunate initiatives had existed or should exist, that they be stopped immediately.

That is an unequivocal assurance to the House. On the same day he went on to say:

To this day I have made every effort to ensure that the Income Tax Act is administered equitably, and that measures taken by officers in performing their audits . . . ensuring that people who, because they have no choice, pay their taxes in full because they are deducted at source, should not have to bear an additional burden because others can take advantage of the system with the support of Opposition Members.

On January 18 he gave us his assessment of the situation at this point as follows:

I would like to point out to the Hon. Member that if I had the slightest suspicion that the system has been odious, that is to say, that it had caused excessive recovery of monies from taxpayers, I would take further action.

However, being aware of the established practice for carrying out audits and issuing tax notices, I have no reason to harbour any doubts on this point.

An article in the *Globe and Mail* of January 18, made the following reference: