

Income Tax Act

because I did not wish to move an amendment without hearing his point of view as to section 167 (1) and 167 (4).

The Assistant Deputy Chairman: I have to say I did not see the parliamentary secretary getting up to answer, so I put the question. But I could now give the floor to the parliamentary secretary.

Mr. Mahoney: Without reopening the section, the reason is that the Tax Appeal Board up until now has chosen to construe its discretion very narrowly and has not allowed appeals in many cases, although there might have been very good reason for doing so. I would say that this is to give them some guidance and to indicate that perhaps there are cases where they should exercise a discretion of this nature. I am sure that as we see how this works out, if there appears to be merit to seeking further ground for extension of time, we would be glad to entertain such a proposition but I would be most reluctant at this time, on the basis of the speculation here, to handle the matter in that particular way.

Mr. Hogarth: The Tax Appeal Board, as a result of legislation we have passed in this Parliament, is now to be

a very informal board, no longer to be confined to strict forms. I do not believe these restrictions should be approved and in particular I do not think a federal court should be restricted as it is in subsection (4). I would therefore move:

That subsection (1) be amended by the deletion of the words "because of the death, incapacity, sickness, or bankruptcy of a taxpayer".

And that the same words be deleted from subsection (4).

The Assistant Deputy Chairman: Shall the amendment carry?

Mr. Mahoney: I was under the impression that this particular section was carried and that I was simply responding to a question. In the circumstances I would certainly much prefer an opportunity, in view of the hour and the importance of the debate which would take place on this amendment, to suggest that it is six o'clock and that the question be not now put.

Progress reported.

At six o'clock the House adjourned, without question put, pursuant to standing order.