

contained in the Income War Tax Act against giving publicity to any income tax information obtained by that department.

On several occasions I have had experiences which have brought me up against the provisions of subsection 1 of section 81, and I should like to take a moment to refer to some of these experiences. Back in February, 1943, there appeared in practically all the daily newspaper in Canada a full-page advertisement inserted by the Steel Company of Canada Limited, which some of us felt was unfair in what it had to say about organized labour. It had to do with a strike then in progress.

Trade union organizations throughout Canada, in common with some of us here, wondered if the costs of advertising of this kind were chargeable as a deduction under the Income War Tax Act, and endeavoured to find out if that was so. However, our efforts were met with the reply of the then Minister of National Revenue, who is now Minister of National Defence for Air (Mr. Gibson), that this information could not be given, in view of the secrecy provision of subsection 1 of section 81 of the act.

On another occasion I was interested in the efforts of the employees of a certain branch of the Winnipeg Electric Company to obtain an adjustment in their wages. I discovered that when the employees of the company were before the regional war labour board in Manitoba, one of the arguments advanced by the company had to do with the income tax status granted them by the Department of National Revenue. To put it in the language which was used at the time, they declared that they had been given the status of a depressed industry. That was advanced as an argument as to why they could not agree to certain wage increases.

I endeavoured to find out here in the House of Commons, by placing a question on the order paper, if such was the case; and, if so, on what basis this status had been granted. This, too, was in 1943. Again I was met with the reply by the then Minister of National Revenue that my question could not be answered because of the provisions of subsection 1 of section 81 of the Income War Tax Act.

In connection with the same matter, I moved on another occasion in 1943 for the tabling of the relevant documents and all the correspondence that had passed between the Winnipeg Electric Company and any department of government relating to the matter. My motion was passed by the house, but when the return came down it consisted of a series of pages almost blank. All the

[Mr. Knowles.]

house was given was information respecting the dates upon which certain letters had been written, to whom they had been written and by whom they were signed. But the bodies of the letters were left out because of the secrecy provision in the act, to which I have just referred.

I was also interested during the war years, and I still am, in matters relating to the Aluminum Company of Canada and its parent company, Aluminium Limited. During the war we were given certain information respecting income tax depreciation allowances in relation to these organizations. However, when I endeavoured by placing questions on the order paper to obtain information respecting the income tax arrangements made by these companies with the government in the years before the war, again I was met with the same argument that the information could not be given because of the secrecy provision in the act.

Mr. REID: You can know all about my income tax at any time.

Mr. KNOWLES: I am glad to know I have support from across the way.

Mr. REID: And I would like to know yours.

Mr. KNOWLES: I am sure this is quite in line with a view which has been expressed in the house concerning publicity in connection with other matters. I think of the squabbles we had over the question as to whether or not the committee on war expenditures should sit in camera.

Mr. HOMUTH: Now now; that is a different matter entirely.

Mr. KNOWLES: You see, the shoe is on the other foot.

Mr. HOMUTH: That is a different matter; we like to be sensible.

Mr. KNOWLES: That is what has happened; the shoe is now on the other foot. When the question as to whether or not the committee on war expenditures should sit openly or in camera was before the house, all some of us were concerned about—and rightly, I suggest—was that the government should not be given the protection of secrecy, if it were not necessary to have that protection because of the war.

Mr. HOMUTH: We were dealing with public funds.

Mr. KNOWLES: Exactly; and when the Steel Company of Canada is spending money, and sending out that kind of advertising; and when the Aluminum Company of Canada is making money and piling up profits, these