

Supply—National Revenue

of the occupations in the government service where there seems to be difficulty in holding people, and for two reasons. One is that the training these people get in the income tax division makes them extremely valuable to private business. Second, it is not the most pleasant job in the world because in a sense it has to be approached with the idea that everyone is guilty or should at least be viewed with a certain amount of suspicion. That is obviously the case because these men are in a sense the custodians and protectors of the revenues of the crown.

The recommendation of the committee with regard to this matter was fairly strong. I have the wording here but there is no point in reading it. I would have thought that by now we would have had some indication of progress in this regard. A tax assessor is never going to be a popular man anyway but it certainly seems to me it is the kind of job that deserves a high level of remuneration for the very reason that it is an objectionable or difficult or hard job.

The work of the assessor is the nexus or link in many cases so far as the amount of money we have to spend is concerned. Most members want money to be spent. Very rarely have I ever heard a member of the house rise on estimates and advocate not spending money. At any rate, no instance springs to my mind. If the very people who are bringing in the revenue are dissatisfied with their lot it seems to me we should go out of our way to provide more satisfactory conditions. In particular, I think that the trend toward private business using these people must indicate their general value. If private business finds someone who has several years of experience in the department extremely useful, one cannot help but conjure up pictures of tax avoidance. There is nothing illegal about tax avoidance but we would like to think that the balance, in terms of sharpness, acuity and experience, remains with the department.

The second point I wish to ask the minister about relates to an objection I heard from a legal official who has left the minister's department to the effect that very often in the early stages of cases in the taxation division involving legal proceedings the men of the division prepare the case but when the case comes before a higher court as the result of an appeal the old patronage aspect enters the picture in that a lawyer outside the service is hired to handle the case for the department. The contention was put forward by this particular person that in many cases the talent hired was inferior to that of those who had handled the case up to that point and quite often these

[M. Fisher.]

people did not have the time to brief themselves nearly as well as the legal staff of the department. It was said that in many cases the people hired were nothing more than party hacks. I have very little knowledge of how these legal appointments are made but I should like the minister's views on the matter and some idea of the practice followed in bringing in outside lawyers when a taxation case is to come before an appeal court.

Mr. Gundlock: Mr. Chairman, would the minister care to comment at this time on what progress has been made in the inquiry with respect to the payment of income tax by the farming corporations of western Canada known as the Hutterian brethren?

Mr. Benidickson: Would the hon. member repeat the name of the taxpayer?

Mr. Nowlan: Hutterites, he said.

Mr. Carter: Mr. Chairman, I wish to say a few words in reply to the statements made by the hon. member for Kootenay West concerning Moral Re-Armament. The attack just made by the hon. member is in line with the attacks that have been appearing in the *Canadian Tribune* for several weeks.

Mr. Herridge: I had not seen it but that is the old line of Moral Re-Armament.

Mr. Carter: I will send it right over to the hon. member. I just want to tell him that I am very much surprised to find him in such company. This is not the first attack that has appeared in the "Commie" *Tribune*. It is the latest of about seven or eight attacks. When the communists find it necessary to attack something, I think it behooves the rest of the people of Canada to sit up and take notice. I was not in the house when the hon. member made the statement but I understand that he quoted as his authority the Rev. Dr. Donald Soper.

Mr. Herridge: Quite right.

Mr. Carter: Hon. members who watch the television program "Tabloid" will recall that this is the same Dr. Donald Soper who appeared on that program and told Canadians that Khrushchev is our man. I do not think anything more need be said on that score. With regard to the specific charge as to eligibility for income tax reductions, the charge was answered by the Minister of National Revenue on March 31 as found on page 2643 of *Hansard*.

Moral Re-Armament is an incorporated body and was incorporated by letters patent in December, 1944. One of the purposes for which Moral Re-Armament is incorporated is