

Mr. HANSON (York-Sunbury): Unless the oath is so general as to cover this class of information, I should not think their oath would be binding. If it is necessary to have an oath in connection with the income tax act, it would seem to me absolutely necessary to have one in connection with this measure. I am not so sure that an oath is any more binding on an official than putting him on his honour, but it may be necessary. I am glad to know that the principle of secrecy is observed.

Mr. ILSLEY: The same practice will be followed in connection with this measure as is followed in the income tax act.

On section 55—Information to be laid by minister.

Mr. HANSON (York-Sunbury): I suggest that the section might read "authorized thereunto in writing by the minister."

Mr. ILSLEY: All that is affected is an information or a complaint, and in my opinion it is going pretty far to provide that it is to be authorized by the minister.

Mr. HANSON (York-Sunbury): I would be satisfied if it were authorized by the commissioner.

Mr. ILSLEY: I think it is just as well to leave the section as it is.

Mr. HANSON (York-Sunbury): I cannot imagine its being done in any other way.

Mr. ILSLEY: It might be by telegram or telephone conversation.

Mr. HANSON (York-Sunbury): I shall not press the matter further.

Section agreed to.

Sections 56 and 57 agreed to.

On section 58—Administration by minister.

Mr. HANSON (York-Sunbury): The question of legislating by regulation is always important. If the wording were changed a little bit so as to take away the wide area to be covered by regulation, I would not have great objection. Under subsection 2 the minister may make any regulations deemed necessary for carrying the measure into effect. That, of course, is intended to assist in administration. Then it goes on to say that in particular the minister may make regulations regarding paragraphs (a), (b), (c) and (d). If it were drafted so that the regulations would refer only to such matters as are indicated in paragraphs (a), (b), (c) and (d), there could not be much objection. With respect, however, to paragraph (d), I am wondering if it

will include the right by regulation to determine appeals on assessments? The minister has told us that in practice assessments will be reviewed by the commissioner, not by the minister. Under this section may the minister authorize the commissioner by regulation to exercise such of the powers conferred by the legislation as the minister may think may be conveniently exercised by the commissioner? That is a pretty wide power.

Mr. SLAGHT: Will the regulations be approved by order in council?

Mr. HANSON (York-Sunbury): I was going to ask that. Are they so approved in the income tax act?

Mr. ILSLEY: No.

Mr. HANSON (York-Sunbury): This section gives very wide powers to the minister to set up a class of regulations that could be known to no one. How is the public to know about them? I hope the department in establishing the new tax will issue a booklet giving full information, after the regulations are drafted. If the public get proper notice, they will govern themselves accordingly. But these regulations may never see the light of day. Nobody may ever know about them. Surely this is a wide power. I suggest that it might be reviewed.

Mr. ILSLEY: There is no danger of the regulations being kept secret. The income tax division issued brochures and booklets of one kind and another all the time, and sends them round to inspectors of income tax for the use of people who may be interested. There is one having to do with the Excess Profits Tax Act, and people who are interested write in asking for copies. Considerable time has been spent in making public the regulations relating to these various measures.

Mr. HANSON (York-Sunbury): That is all to the good.

Mr. ILSLEY: On the question as to whether the minister will by regulation authorize the commissioner to consider notices of appeal—

Mr. HANSON (York-Sunbury): Determine appeals.

Mr. ILSLEY: I believe "consider" is the word. Section 37 states:

37. Upon receipt of the said notice of appeal, the minister shall duly consider the same and shall affirm or amend the assessment appealed against and shall notify the appellant of his decision by registered post.

I do not think there is any regulation by which the minister delegates that power to the commissioner. When I was in the