

Supply—National Revenue

Mr. McCann: This is about the third time at least that I have heard this whole story. I am conversant with the case. This man was assessed. He accepted the assessment and sent in \$4,000 in bonds to pay his debt, which was \$5,639. He went to the bank and got credit for the remaining \$1,800. He has not filed an appeal. He has the right to file an appeal, which would cost him \$15, before the income tax appeal board, but he did not do that.

The contention of the hon. member for Lethbridge is that his money should be returned to him in order that it may be used as working capital in his business. As I have told the hon. member for Lethbridge on the three occasions in which he has spoken to me, we do not act as bankers for taxpayers. That is what bankers are for. If they owe money to the department, a demand is made upon them by way of assessment notice, and if no attention is paid to it within the time limit we issue a writ to protect the crown and we take such property, or at least such assets, as they have.

The hon. member speaks about this man having trucks, and having this and having that. He can raise money on that. I have listened repeatedly to this case both tonight and on two previous occasions when it was brought up by the hon. member for Lethbridge. It would try the patience of anybody. What the hon. member has said tonight is a lot of drivel and nothing else. This case has been dealt with and a decision has been made. The place for the taxpayer to go in this instance is to the appeal board. If the assessment is not sustained, if he wins his appeal, his money will be refunded. That is the course of law. That is the course any taxpayer in the country can take. To take up the time of the house at this stage of the session—it may be his right—in my judgment at least is not a very good way of proceeding. To ask a series of questions, which the hon. member answered himself, is also not the proper way to proceed.

I have said this to the hon. member privately within this last week after about the third review of the whole case that has taken hours. If I spend an hour with him privately on this case, and then I take another case tomorrow and then take another case with him the next day he wants to bring along—he thinks he should take up all this time—and if I were to do that with every taxpayer the days would not be long enough even if I worked 24 hours a day.

I ask the hon. member for Lethbridge to be reasonable. If he wants to put on the record a series of questions with reference to an

[Mr. Low.]

individual taxpayer, if they can be answered and still observe the law so far as my officials are concerned, they will be answered; but I deprecate this thing of taking the case of an individual taxpayer whom he names, and putting all his private business before the public of Canada.

Mr. Blackmore: The minister already tonight has made a statement that is diametrically opposed to the information I have, namely the letter written to the Royal Bank of Canada and signed by Mr. Weston. I have a copy of the letter. I say this will all deference. I will accept the word of Mr. Weston against the word of the minister any time.

Mr. McCann: All right; make your choice.

Mr. Blackmore: I do not wish to be unkind in any way, shape or form, but I tell you the way things have been carried on out in my area is an abomination, that is all. And if the minister does not accept that, why then it is just his responsibility, and I am telling him.

There are three or four other questions I have to ask, and I will defy the minister to prove any of these statements untrue. I am not sure of the technicalities about the appeal, but I have right here in my hand a copy of the appeal of Mr. Weston setting out errors in assessment. I have it right here.

Mr. McCann: To whom is the appeal?

Mr. Blackmore: I am not just sure about that. It does not state. The man who sent it in must have known.

Mr. McCann: To clear the matter up, it may be an appeal to the Department of National Revenue taxation division. If it is an appeal to the income tax appeal board, why does he not proceed with it? That is exactly what the income tax appeal board was set up for. It was set up to adjudicate any case in which there was a difference of opinion between the tax officials and the taxpayer.

Mr. Low: Will the minister now answer the question I asked? I do not know whether this constitutes the form in which an appeal should be made to the appeal board, I do not know anything about the case, but I do ask whether or not on the sole discretion of the officials in the Calgary office they would have the right to force this man to pay over bonds to secure a debt which he says he does not owe, and against which he has an appeal? That is what I should like to know.