

relief provided under section 22 of the Financial Administration Act kept such a deep, dark secret from ordinary people who have neither the means nor the opportunity to know of its benefits? Is it a device reserved only for large corporations or millionaires with ready access to professional legal or tax experts' advice?

The Treasury Board, under the provisions of section 22, can remit any tax, fee or penalty if it is deemed to be in the public interest. One might well ask, again: What does the term "public interest" mean? All one needs to do in order to see the extent to which this privilege has been extended is to examine the pages at the back of the Public Accounts. Those for 1968 contain the names of hundreds of firms and individuals whose taxes, fees and penalties ran into the millions, all of them remitted on the simple say-so of the Governor in Council. I know of no official in the public service willing to disclose such means of possible relief. Such information is guarded by a misconception which holds that something called "the public interest" is thereby being protected. All I can say to that is that it is a warped concept of the public interest.

I would like to refer now to some of the items that have been remitted by the Governor in Council on the recommendation of Treasury Board. It is impossible in the time allotted to me to cover all of them, but as I stated, they are listed in the Public Accounts because of section 22(8) of the Financial Administration Act which makes it possible for every item over \$1,000 to be listed so that the public can see it. Some of these remissions were under various headings. They may have no connection with the bill under consideration, but I suggest that a great many of them have. It is revealing to see the number of automobile companies, railways and so on that have had thousands of dollars of taxes, such as customs and excise tax, remitted.

● (9:30 p.m.)

Mr. Speaker, the pleas made on behalf of western farmers have in most cases been in respect of only a few hundred dollars, but the government will take no action to protect these farmers. It does give large corporations and millionaires protection on all sorts of things. Even remissions are granted on cars. There is one here listed as, "Remission of duty and sales tax on a 1966 Mercedes-Benz automobile not entitled to free entry under...the Customs Tariff because it was not

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owned abroad for the period specified..." Some \$1,300 remission was granted on it. here are several items here for remissions with respect to other cars, because the people concerned knew how to get the remissions.

I would like to direct the attention of the House to another item which comes under the heading, "Remission of Taxes Imposed Under the Excise Tax Act in cases where, on the basis of expert opinion, it is considered that litigation would not be expedient." Some \$620,000 are involved here. Some of the individual amounts are outstanding. There is one time, for one company alone, of \$290,000.

The next item I would like to direct attention to comes under the heading, "Remission of customs duty and sales tax in respect of certain motor vehicles, and in respect of parts and accessories and parts thereof for such vehicles." Here there is a list of automotive manufacturers, and the largest amount is for Mack Trucks Manufacturing Co. of Canada Ltd., Montreal, \$1,426,041. There is another heading, "Remissions of customs duties and excise taxes payable on articles imported in excess of a pro-rated amount assessed for each month such imported articles remain in Canada." The list goes on for page after page. Just to mention a few, there are Chrysler of Canada, General Motors of Canada, International Business Machines, Goodyear Tire, Pacific Western Air Lines, Playcraft Toys, Rolls-Royce of Canada, Scott Paper Limited, and Smith and Stone Limited.

Here is another one that is very interesting, and I would just like to read the heading:

The following remissions were granted on the recommendation of the Minister of Finance, the Minister of Industry, and the Treasury Board under the Automotive Adjustment Assistance Program, the stated purpose of which is to help Canadian manufacturers of automotive parts and accessories improve their competitive position by encouraging modernization and efficiency in their industry—

That is the very reason that the farmer imported these pumps, to modernize his farming methods, to improve his production. But all the effort he has made, the money he has spent and the time which I as his representative spent on his case, have not been successful in achieving a favourable decision for him. Yet big companies are encouraged by the government to modernize their industry. The government recognizes this principle with respect to eastern industry but will not recognize it with respect to western agriculture. I ask the government, why not? The amount that has been remitted under this heading amounts to over \$500,000.