

lations, and while he has no desire to evade that responsibility and escape paying his tax he certainly does want to know just what he has to do. I would submit to the minister, not critically but as a constructive suggestion, that pamphlets should be very widely circulated among the public, giving all the details in regard to the application of the law; and that on the forms themselves which the taxpayers are called upon to fill up complete information should be given so that no one may be taken by surprise. Personally, I did not know that 25 per cent had to be paid as a penalty if the statement was not made within a certain period. I realize quite well that ignorance of the law is no excuse; but when a new law such as this is introduced it seems to me that some consideration should be given to the public, who are not posted on matters that are passed in Parliament. I therefore suggest to the minister that these pamphlets be distributed in all post offices and other stations where forms are given for the taxpayer to make his return. I do not see why any one should be penalized to any serious extent because of some slight omission or some trivial error in regard to the making of returns, and before any drastic steps are taken I certainly think that the taxpayer, just like the soldier, should be fully instructed in his duty.

Sir HENRY DRAYTON: I entirely appreciate the suggestion of the hon. member, and I think that probably he more correctly understands the attitude of the Government than does the hon. member for Cape Breton (Mr. McKenzie). The Government is not taking any delight in prosecutions, and there is absolutely no such idea in any one's head. Prosecuting is a nasty thing to have to do, but because it is nasty and undesirable is nevertheless no reason why it should not be done when the country has been defrauded of moneys which are properly payable to it. We welcome all constructive criticism, and I should like my hon. friend to supplement his suggestions. Now, what we have done this year is to advertise, in every single daily newspaper published in this country, the fact that these returns must be made. Furthermore, you will find the advertisements in every weekly paper in Canada. These advertisements have run for a period of six weeks, and they are to be found in almost every newspaper at least six times. In addition to that, tens of thousands of pamphlets have been distributed, and you will see them in shop windows, on billboards and in street cars. We have done everything we could possibly think of

to advertise the tax and the penalty that will be imposed if the return is not made.

Mr. DENIS: The minister is inviting constructive criticism and I know that he is considering this subject in a broad and conciliatory spirit, and in that spirit I wish to submit to him a case that came to my notice some time ago. A rich farmer came to me and said that he had his report all ready but there was a question in regard to which he found himself in a quandary to make an answer. He was asked whether he had made his report for the year 1919.

Sir HENRY DRAYTON: 1918.

Mr. DENIS: Yes, 1918. This question was asked in the report and he pointed out that if he had said "Yes" he would not be telling the truth, whereas if he gave an answer in the negative he would be placing himself in the hands of the Government officials who would immediately take civil proceedings against him. On the other hand, if he made no report now he might obviate the necessity for making the answer and would so avoid the consequences of his negligence. He wanted to know what he should do; it was a question whether or not he should make his report. The fact that he had made no report in 1918 was due either to his ignorance of the law or to a misapprehension as to its exact provisions, call it what you will. It is a fact, however, that when a new law such as this is enacted numerous mistakes of every description occur. This man said that his failure to make the report was not due to any desire to evade his responsibility, but he was now in a dilemma and he wanted to know what I, as a lawyer, would suggest in the circumstances. I replied that I would take no responsibility in the matter, but I pointed out that if he made no report now he might stand a chance of escaping; while, on the other hand, if he reported, he would have to tell the truth and put up with the consequences. I left him to take his choice. Perhaps some one will suggest that I was not doing my duty as a lawyer in putting the situation before that man as I did. Well, I have my own view so far as that is concerned; but now I shall do my duty as a member of this House and as representing that man among others and ask that in such a case some opportunity be given to a taxpayer to make a report without any apprehension in the matter. Will you not allow him to make his report for the past year when he does that? At all events surely you are not going to ruin