

Canada Pension Plan

concerned. This plan affects individuals who are living and trying to carry on a business, sometimes very small involving very few records. I submit that the application of the Estate Tax Act has no bearing at all on the application of the Canada pension plan.

This clause involves merely a very broad enlargement of a principle, which is not a good one by any standard. The minister has suggested that the real purpose of this clause is to enable departmental officials to go into business premises and inspect payroll records to determine whether deductions have been made in accordance with the legislation. If that is all that is intended, why should these inspectors have the right to examine any property, including any books, records, writings or other documents kept therein, and to question the individual in relation to these records? As has been pointed out by other hon. members, this is much too broad in a bill of this kind. Surely if the inspectors have examined the payroll records of a specific business and are not satisfied with them they should proceed immediately to a justice of the peace in the same community, lay an information in which they state that they believe an offence has been committed and obtain an order for the removal of the necessary documents. Surely that is the basis of our Canadian administration of justice.

Mr. Benson: Would the hon. member permit a question?

Mr. Aiken: Yes.

Mr. Benson: Would the hon. member not agree that the reason for having to go beyond reference to payroll records is that one is perhaps looking for what is not contained in the payroll records, and there may be other evidence which would indicate that contributions have not been made on behalf of certain employees whose names do not appear on the payroll records?

Mr. Aiken: I do agree that there may be such cases. In fact I believe the hon. member for Cariboo raised the suggestion that the department is sometimes really not concerned about the individuals that are being examined, but are trying to cross check against someone else. The provisions of this clause would permit such a cross-reference, but I still believe it is much too broad and that it should be limited to the point where it will only meet the needs of the department and not go beyond them. I believe the provisions of this clause go far beyond the

[Mr. Aiken.]

provisions of minimum protection for the department and infringes on the basic liberties of Canadian citizens.

Mr. Benson: Mr. Chairman, I should like to deal very briefly with one or two points raised by the hon. member for Winnipeg South Centre. The whole purpose of this clause, as I intended to mention before, is to ensure that ordinary checks can be carried out to make sure that contributions which should have been made by employers from their own funds and from moneys deducted from their employees have in fact been made.

The hon. member asked a question as to whether the department would be checking in any event to make sure that an employer had made a contribution on behalf of an employee, as a result of someone other than an employee complaining to the department. Of course we would be making that kind of check, and that is the purpose of this clause, allowing the inspectors to go into premises and carry out an examination on an audit basis, somewhat similar to the audit carried out by the law society, with which I am sure my hon. friend is familiar, making sure that the records are indeed being kept properly.

If an employee got in touch with the Minister of National Revenue and indicated that he felt some of his contributions had not been made, or that his employer was not looking after his contributions to the Canada pension plan properly we would not have to immediately seize the records of that employer and examine the employer, as was suggested by the hon. member, because we would first check the individual's pension record to see whether there was any basis for his allegation. We would be in possession of that information submitted to us by the employer.

Mr. Chairman, I simply wanted to clear up those points.

Mr. Pascoe: Mr. Chairman, my colleagues and members of other opposition parties have made it very clear that the powers extended under clause 26 in relation to the seizing of documents and records are too drastic. I do not wish to labour this point, particularly in view of the fact the minister has indicated he will not consider any amendment, but I should like to make one or two remarks regarding contributions to the pension fund.

I am not a small businessman but many of my constituents are, and on their behalf I should like to touch upon one other aspect of this discussion.

I have a copy of the *Independent Businessman* which is a small publication put out