

**Some hon. Members:** Agreed.

On clause 1—section 180: *Appeals to Federal Court of Appeal.*

**The Deputy Chairman:** The Minister of Agriculture moves:

That section 180 as set forth in clause 1 of the said bill be amended by striking out line 15 on page 451 and substituting the following:

'Court within 30 days from'

**The Deputy Chairman:** Shall the amendment carry?

**Some hon. Members:** Agreed.

Amendment (Mr. Olson) agreed to.

Clause 1, section 180, as amended, agreed to.

**The Deputy Chairman:** Does the committee wish to revert to section 174?

**Some hon. Members:** Agreed.

On clause 1—section 174: *Reference to Federal Court or Tax Review Board of common questions*

**The Deputy Chairman:** Shall the amendment to section 174 carry?

**Mr. McCleave:** Mr. Chairman, I appreciate the intricacies through which we have just gone. The point I want to make is similar to the one I made this afternoon. I am referring to the situation in which taxpayers who live in different parts of the country may be competing in the sense that they are involved with the Department of National Revenue. Those taxpayers may be facing certain problems. Despite the proposed amendment, the minister, under this section, could create considerable difficulty for those taxpayers especially if he were to ask, say, the taxpayer in Halifax to compete with the taxpayer in Hamilton, or the taxpayer in Hamilton to compete with the man in Vancouver.

The question that arises is, where do you hold your court, where do you take your witnesses and your lawyers, since the provinces have different rules in this regard? And what lawyers are you allowed to take? That is the point I thought I had argued with a reasonable amount of intelligence and diligence. I should like to hear from my learned friends opposite on this question.

[*Translation*]

**Mr. Béchard:** Mr. Chairman, the Minister of National Revenue (Mr. Gray) explained this section very clearly this afternoon and it deals with very specific cases. As to the fears entertained by the hon. member for Halifax-East Hants (Mr. McCleave), who is asking where the cases will be heard, I would say that the Court will have to determine that.

[*English*]

**Mr. McCleave:** With all respect to my hon. friend, that is not a satisfactory answer. It is within the initiative of the minister to take the case wherever he wants to take it. If he wants to take it to the court in Vancouver, that would cause great difficulty for the person in Calgary, Edmonton, Toronto or Halifax. I asked that question because I hoped we could avoid this situation. I hoped the commit-

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tee might contain within it a Solomon who could bring forward an answer that would solve the objection.

It is the option that probably is the worst feature of the section. The minister may be a very humane and sensible person and he may decide that he will not put taxpayers in the far corners of the country to the expense of travelling great distances. On the other hand, he might be a kind of obdurate bureaucrat who is full of self-importance and decide the matter in such a way as to have people flocking to one centre from the far reaches of the country.

I was hoping there might be a better answer than that to this problem because I do not think we should impose on taxpayers of the country immense financial burdens in this regard. It would not be fair to ask a man to spend \$2,000 merely to fight a claim worth \$100. I do not think anybody should be put to that sort of trial. That is why I asked the question.

[*Translation*]

**Mr. Béchard:** Mr. Chairman, I believe the hon. member seems to think that even if the minister is the Minister of National Revenue he is not a human being, who is aware of what happens in the life of any taxpayer. I believe that if this man, who as I say is a human being, he abuses his powers, it will be up to the Court to decide where the cases will be heard.

[*English*]

**Mr. McCleave:** Mr. Chairman, I think there is probably a simple answer to this problem and it is this. Many elections in Canada have been fought on the issue of whether the people who formed the government at the time were reasonable human beings. Be that as it may, perhaps five or six people will go down the drain in the process of having this question determined; that is why I raised this very serious matter. I do not think the government should put people in a country as vast as Canada through an exercise such as that.

I give the government credit for bringing in new provisions. If we are trying to help people solve their problems and not add to their expenses, I suggest we should not put them to great expense when they try to determine the pros and cons of any question under a very complex act such as the Income Tax Act and its regulations. I think everybody will agree with that, even though some may disagree with almost everything else I say.

Although some of these provisions are perfectly human, they also give the minister the power to compel people who live perhaps 1,000 miles apart to come to a certain court. If you consider the distance across Canada, there could be three such people. The minister can compel them to unite in some kind of common cause. If they do not want to come, they may send their lawyers. But they are to be bound by the decision that is handed down. That, I think, is wrong. There must be some way in which persons can disunite themselves, so to speak, and take their chances before the Federal Court in their own backyard. I think all we need is a simple amendment along that line.

• (8:20 p.m.)

[*Translation*]

**Mr. Béchard:** Mr. Chairman, the hon. member for Halifax-East Hants as an eminent disciple of Themis under-