

regional offices after they have been processed. Our Party would significantly curtail the Department's powers of search and seizure.

Our task force made 76 recommendations, including the creation of a Taxpayers' Bill of Rights. It is a plain language statement of the treatment taxpayers should be able to expect. It supplements the Charter of Rights just as every other piece of legislation we passed in this House supplements it. Among our recommendations is one for a Taxpayers' Bill of Rights. This Bill would include the presumption of innocence until proven guilty; the right to privacy; the right to timely and accurate information; and the right to courteous treatment. These matters are not spelled out in the Charter of Rights; they are refinements of fundamental rights spelled out in that Charter. Surely there could be no objection to this measure.

We also recommend that taxpayers who disagree with the reassessment be given the right to a fair hearing before the Department can take away the pay cheques or their bank accounts. Surely powers given the Tax Department which exceed those in Britain or the United States should be changed to ensure that while the Department has all the authority it needs to enforce the law, taxpayers are guaranteed at least the protection our law gives people accused of serious crimes, a protection they do not now have.

● (1250)

Our report is non-controversial and non-inflammatory. It succinctly and coherently describes ways in which Revenue Canada could function better serving both public and administration alike. I urge the Government to act now, even at this late date before it loses power, to implement the report's recommendations and thus provide an important service for all Canadians. If the Government chooses not to act, the Government which succeeds it will.

The Acting Speaker (Mr. Laniel): The House will now proceed to questions and comments. Are there any questions? The Hon. Member for Humboldt-Lake Centre (Mr. Althouse) on debate.

Mr. Vic Althouse (Humboldt-Lake Centre): Mr. Speaker, I see by the clock that my remarks will be interrupted by the dinner bell. One of the problems which mankind has always had with tax systems is finding a system which will seem to be fair and will be administered fairly. With the income tax system we have an attempt to operate a self-assessment system.

That concept was not first developed during World War I when income tax was introduced. The self-assessment feature of taxation has been used by many civilizations in the past. One which comes to mind particularly is a self-assessment system that was used in the Sound between Denmark and Sweden. It was called the Sound tax which the King of Denmark collected. He made himself responsible for patrolling the Baltic Sea. All shipping that went in and out of the Baltic Sea did so under a method of taxation which was a relatively fair self-assessment tax. When the ship captains applied to go

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through the Sound they presented the Tax Department with an assessment of the value of the cargo. They simply paid 10 per cent of that amount. In order to keep it fair and reasonably honest, the King of Denmark had the right to buy the cargo at the rate at which the sea captain had valued it. That is a sample of a self-assessment tax system.

One of the problems which we have run into with our self-assessment tax system as it applies to income tax is that there are too many instances surfacing in which it does not appear to be fair. The self-assessment features are being challenged dramatically by the Government. In too many cases the challenge appears to be unfair and unreasonable. It is to that that this motion addresses itself.

We propose to provide an additional amendment to this motion. If it is permitted, as I understand it is at this point in time, I would like to present my motion prior to continuing with my speech so that I could address the amendment as well as the motion. I will pause for a moment to receive your ruling; my understanding may be incorrect.

The Acting Speaker (Mr. Laniel): I would invite the Hon. Member to read his amendment and send it to the Chair so I can look at it.

Mr. Althouse: Mr. Speaker, I propose to remove the period at the end of the motion which is before us and add the following words:

—and further, to recognize the inequity of the appeal process by guaranteeing to taxpayers who are successful in an appeal through the courts that their legal costs will be paid for by Revenue Canada.

Mr. Beatty: It is already done.

Mr. Robinson (Etobicoke-Lakeshore): Point of order.

The Acting Speaker (Mr. Laniel): The Hon. Member for Etobicoke-Lakeshore (Mr. Robinson) on a point of order.

Mr. Robinson (Etobicoke-Lakeshore): Mr. Speaker, it is my understanding that the matter the Member has raised as an amendment to the motion has already been carried out.

Mr. Mayer: That is typical of the NDP. They are redundant anyway.

The Acting Speaker (Mr. Laniel): It is not the responsibility of the Chair to answer that preoccupation of the Hon. Member for Etobicoke-Lakeshore. All I have to do is ensure that the amendment relates to the main motion in front of us and that it does not go beyond the scope of the intention of that motion. It does not and is well related, so I declare the amendment acceptable. I will put the amendment at this time.

Mr. Althouse, seconded by Mr. Lewycky, moved to amend the motion by removing the period at the end of the motion and adding:

—and further, to recognize the inequity of the appeal process by guaranteeing to taxpayers who are successful in an appeal through the courts that their legal costs will be paid for by Revenue Canada.