

SECTION 9—Continued.

a return, shall each be liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues.

False statements.

(2) Any person making a false statement in any return or in any information required by the Minister, shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both fine and imprisonment.

Penalty.

SIR WILFRID LAURIER: *By the preceding section the Minister may compel a man to produce letters, accounts, etc., on oath. Subsection 2 of section 9 says that "any person making a false statement" shall be liable on summary conviction to ascertain penalty. Now, if a man makes a false statement under oath he is guilty of perjury, and he ought to have the benefit of a jury, and not be tried simply by a magistrate.*

SIR THOMAS WHITE: *I think he would be liable to both. If a man commits perjury he would be liable under the Criminal Code. The provision in subsection of section 9 for a penalty on summary conviction is in addition to the penalties of the Criminal Code.*

MR. MICHAUD: *Under subsection 2 he would be liable to 6 months' imprisonment, and he could still be brought before a high court.*

SIR WILFRID LAURIER: *A man should not be subject to two trials and two penalties. It should be either the one or the other. It is all right to provide for a penalty on summary conviction, but if a man makes a false statement under oath he ought to be tried by jury.*

SIR THOMAS WHITE: *If he made a false statement in the returns he would be liable to the penalties provided here, and I think he could be proceeded against for perjury.*

MR. ROBB: *I call the Minister's attention to what seems to me to be a hardship. In section 7 (4) it is provided that:*

*"Such returns shall be delivered to the Minister on or before the twenty-eighth day of February in each year, without any notice or demand being made therefor."*

*Then section 9 provides for a penalty of \$100 for each day during which the default continues. Now firms or individuals may unknowingly default.*

SIR THOMAS WHITE: *Legislation of this kind always runs this way. There is confidence that the Government will not exercise the powers given here oppressively, in the case of a citizen defaulting unknowingly. It is necessary that the onus be put on the citizen of making the returns. But in the practical working out of the Act, just as in the Business Profits Tax Act the various officials throughout the country will send the forms out and keep in touch*