## Supply

does exist and the cost of maintaining this list since its inception is itemized below:

Year	Person/Years	Non-salary Dollars
1980-81	9	\$150,000
1981-82	9	\$225,000
1982-83	9	\$234,000

[Translation]

Mr. Speaker: Shall the remaining questions be allowed to stand?

Some Hon. Members: Agreed.

[English]

**Mr. Speaker:** The questions enumerated by the Parliamentary Secretary have been answered. Shall the remaining questions be allowed to stand?

Some Hon. Members: Agreed.

## **GOVERNMENT ORDERS**

[English]

## **BUSINESS OF SUPPLY**

ALLOTTED DAY, S.O. 62—NON-CONFIDENCE MOTION—TAXATION

The House resumed consideration of the motion of Mr. Beatty:

That this House condemns the Government for its contempt for the taxpayers of Canada, which it demonstrates by the creation of a taxation system in the form of the Income Tax Act that is increasingly incomprehensible for individual taxpayers and, by its failure to end capricious and unfair practices of the Department of National Revenue.

And the amendment thereto of Mr. Riis:

That the motion be amended after the words "individual taxpayers" by inserting the following:

"and which favours big business and upper income earners at the expense of small business and average working Canadians."

Mr. Speaker: The Hon. Member for Cariboo-Chilcotin (Mr. Greenaway).

Mr. Fisher: Mr. Speaker, if you check the speaking order, I think you will find it is the turn of Members of this side, and I was on my feet at the same time as the Hon. Member.

Mr. Speaker: With the consent of the Hon. Member for Cariboo-Chilcotin. The Chair was perhaps inadvertent.

Mr. Douglas Fisher (Parliamentary Secretary to Minister of Finance): Mr. Speaker, I am grateful to the Hon. Member for Cariboo-Chilcotin (Mr. Greenaway) for his courtesy. I asked for this opportunity to speak because there are quite a few Members on our side who want to speak and we would lose a turn if I did not ask. I therefore thank him for his

courtesy in this instance. I know him to be a friend and a courteous Member at times. I find his action now to be typical.

Today's debate deals with a controversy that has been swirling around Revenue Canada for about a month. It involves some actions by some over-zealous managers in district offices. It also shows in an interesting way that Parliament works. We have seen some determined concerns on the part of a few opposition Members, well informed and determined concerns that have been reflected in Question Period and in debate. We have also seen proper and immediate response by a responsible Minister to begin to solve the problems that have been identified.

The difficulty is that we are dealing with the conduct of over 10,000 government employees who are responsible for collecting taxes based on the results of over 15 million tax returns. We are dealing with human behaviour. That human behaviour is complicated by two additional basic facts. On the one hand we have people in a government Department with extraordinary legal powers. They must constantly be watched and kept under supervision. On the other hand we have people, quite understandably, who do not always want to pay their taxes either in whole or in part.

In today's debate we have heard some terrible stories. We heard about an 83-year old widow, a rancher and a doctor who had been embarrassed in his community. In some ways these stories would make you weep. In the hands of powerful and persuasive orators like the men and women in this House, these tales are indeed persuasive. I have my own stories. I have a story of a mother whose children were forced out of school by the tax department. Can you believe that? I have a story of a businessman almost driven to the edge of bankruptcy. If we take a look at my stories, and I suspect the stories on the other side, we begin to see that there are two sides to every story.

• (1600)

Take the case of my constituent who is a mother who had her children taken out of school. What does that really mean? When I found out about it I learned that the family had a huge income tax bill. They just simply had not paid their taxes. They also had two cars and lived in one of the most luxurious neighbourhoods in my city in a marvellous house. They sent their children to everything; ballet lessons, swimming lessons, music lessons, everything that it was possible to send them to. They also sent them to private schools and paid thousands of dollars annually above and beyond their public municipal taxes for their education. Then the tax department came along one day and suggested that these people might want to pay their income tax at some time. That certainly made the mother in that family very angry. She wanted to know from me if she was supposed to take her children out of school. I had to say, "Madam, we do not care what you do. Please just pay your taxes. If you have to take your children out of private school and send them to the very good schools in the public system, please do it. It is your choice. But you cannot finance your life by not paying your taxes." It is plain