

handicaps who find that the Department of National Revenue literally does not want them to be able to stand on their own two feet. If they can, they lose the disability deduction. Small businesses have been forced to close as a result of arbitrary reassessment. Tax collectors have used bully-boy techniques which have denied the rights of ordinary Canadians.

Members on this side could list literally dozens of cases where ordinary Canadians have had their rights abused. What about Members on the other side? Have they not been hearing from their constituents? Do people approach only members in the Opposition because they feel there is no point talking to members of the Government, that Liberal Members will not fight for them? Is it a matter that Liberal Members are indeed aware of this, that their constituents are affected in exactly the same way as ours but they have been incapable of getting the Minister to accept his responsibility to protect the rights of their constituents?

Two members on the Liberal side have spoken out. The Hon. Member for Kitchener (Mr. Lang), who is the Parliamentary Secretary to the President of the Treasury Board, spoke out to say that the Department was wrong, that it was an abuse and that the Minister had to step in to correct the abuse. We give him credit for doing that.

Second, the Hon. Member for Sudbury (Mr. Frith) was in Calgary last week. He was quoted in the *Calgary Herald* as follows:

Frith said he will ask Revenue Minister Pierre Bussi eres to act and will raise the whole issue of government control of tax officials at the next meeting of the Liberal caucus.

That was yesterday.

I think we have to assert the political will on top of the Revenue Canada Department and just say "Back Off", he said.

Was this raised in the Liberal caucus yesterday? Did Liberal Members of Parliament speak up on behalf of their constituents? If so, what action is the Minister of National Revenue prepared to take in response to his colleagues who have been receiving the same complaints we have about abuses of the basic civil rights of Canadians? None? Is he too prideful to admit that he has been wrong, that people's rights have been abused, or is he prepared to correct the situation? That is the issue that is before the House today.

What can we do? What could this Minister do if he were serious about trying to protect the right of Canadians? First, he could strike an independent task force on the powers of Revenue Canada to look at those powers as they affect civil liberties in Canada, and to make recommendations for amendments to the Act under which the Department operates to constrain those powers to ways that respect the rights of Canadians.

Second, he could take a fresh look at the Act which currently states that if you, Mr. Speaker, have your income tax return reassessed, you have a responsibility to pay all the money being demanded by the Department, whether you owe it or not. If you do not do that, the Government has given the Department the right to step in and seize your bank account, or your pay cheque, or to issue third party demands to anyone

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who owes you any money. On those third party demands you will find your social insurance number printed and you will find the amount of money that you are alleged by the Department to owe, without any element of due process. Try repairing your reputation in the community after that.

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I had a case that came to my attention over Christmas of a doctor who had third party demands issued on 40 of his patients demanding that they pay directly to the Department money that they owed the doctor. He asks how he can rebuild the doctor-patient relationship and the basis of trust that he needs with his patients. The Department is telling 40 of his patients that he is a crook. All that he is asking for is justice, a chance for his day in court. We are attempting to fight the Government in court but every time we have gone to court the Department has asked for delay. He is at least entitled to his day in court and not have his reputation impugned in this way and his professional relationship with his patients destroyed. The Department got less than \$1,000 from these 40 third party demands. Yet the doctor's reputation has been besmirched and his relationship with his patients has been permanently damaged. All he seeks is a chance for his day in court. If it is found that he owes the money, he will pay the money; but he wants a chance for due process of law and the right to be presumed innocent until proven guilty. Surely nothing is more central to our system of justice than that.

There is another thing the Minister could do, Mr. Speaker. He could issue directives to his officials and issue a publication that would go to every taxpayer in Canada, in essence a plain language statement of the rights of the taxpayers of Canada. These are the right to fair treatment; the right to sit down and negotiate with the Department a fair schedule of repayment if the taxpayer has made a mistake; the right to the presumption of innocence until proven guilty; and the right to privacy.

Some Hon. Members: Hear, hear!

Mr. Beatty: We need a taxpayers' bill of rights in this country that taxpayers could have in their hands that says that the Minister of National Revenue is on their side and that they have a right to be treated fairly. But we cannot even get that from the Minister, Mr. Speaker.

We have a case of abdication of ministerial responsibility on a scale never before seen in this House. We have a Department run amok with extraordinary powers that no other agency or individual within our society has. Those powers are being used and abused to the detriment of ordinary Canadians.

This debate today, Mr. Speaker, is about the need for this Parliament to reassert control over this rogue elephant, the Department of National Revenue, the need for simple fair play and justice, respect for ordinary Canadians, and the need for the Minister to do his job. If this Minister is unwilling to his job, or incapable of doing it, it is time for a new Minister of National Revenue.

Some Hon. Members: Hear, hear!