review board was under consideration. However, a serious point of procedure was involved and we were considering this very item. I hope on an appropriate occasion I can come back to the Chair to get what I consider to be a more logical decision.

Mr. Howe: Mr. Chairman, I am not a lawyer, but I am not convinced there should be a sum in here at all. If the minister should make a mistake, bring someone in for appeal and then find that the individual wins the case, why should an arbitrary figure of $2,500 apply. The case might involve $5,000. Probably the lawyers have some particular reason for an arbitrary amount, but I do not understand why an amount has to be placed in here at all. If the government is wrong it should pay the expenses of the case.

[*Translation*]

Mr. Béchard: Mr. Chairman, I understand as well as the hon. member that it was not necessary to mention this amount of $2,500 and cases could involve $100 million or $200 million, but the government decided to mention an amount and set it as $2,500.

Mr. Lambert (Edmonton West): In any case.

Mr. Béchard In any case, yes.

Mr. Lambert (Edmonton West): Win or lose.

Mr. Béchard: As I said a while ago, whether the taxpayer wins or loses, the Crown has to pay the costs.

[*English*]

Clause 1, sections 178 and 179 agreed to.

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

Mr. Lambert (Edmonton West): I see there is a salutary change in some of the philosophy of giving notice to taxpayers. Section 180 is entirely new. It constitutes a departure. There had been a rather regrettable practice in the past in respect of the time of the filing of a notice. It was to run from the moment of the issuance of a document here in Ottawa, whether the taxpayer lived in Lillooet, British Columbia or in Come-by-Chance, Newfoundland. Now, I see a much better practice has been adopted and the time shall run from the receipt of a registered notice by mail, which will get there in due course, and there will be evidence of service. I think this is perfectly alright. Even if they do not go to double registered mail, the registered mail in the ordinary course of delivery would be within so many days. This is much better, but may I ask the reason for the distinction between (a) and (b).

• (4:40 p.m.)

In (a) there is mailing by registered mail of a notice to a party who institutes an appeal. Under (b) it is mailing of notice to the registered Canadian charitable organization or registered amateur athletic association under subsection 168(1), and there is a period of 10 days. Why should the particular association be precluded from the protection of service by registered mail as compared with another taxpayer? It seems to me that a charity or an athletic association should be entitled to the same protection as is any other organization or any other taxpayer. To allow a judge of the court of appeal to vary the time because of certain circumstances may simply mean that the organization or person in question will have to put out an extra $250 or perhaps $400 to pay for counsel to appear before a judge of a court of appeal on an extempore application for an order for leave or an order to extend the time, either for filing the appeal or for doing whatever is necessary.

It is very nice to give this relief, but it must be realized that great expense is involved for any organization which may be at the other end of the country. It seems to me that it would have been quite simple under (b) to maintain the mailing of the notice by registered mail to the registered Canadian charitable organization or amateur athletic association.

[*Translation*]

Mr. Béchard: Mr. Chairman, I think that the hon. member for Edmonton West should refer to section 168(1) where there is a specific mention as to "registered mail".

[*English*]

—may by registered mail.

[*Translation*]

There is no more discrimination against this association than against other taxpayers since section 180(1)(b) provides that:

from the mailing of notice to the registered Canadian charitable organization or registered Canadian amateur athletic association under subsection 168(1)—

Subsection 168(1) reads as follows:

[*English*]

—the minister may by registered mail give notice to the registered Canadian charitable organization—

Mr. Lambert (Edmonton West): I will accept the explanation given by the hon. member. However, I find, as has been pointed out time and time again in a number of briefs, that this idea of cross reference rather than specific mention does lead people astray, as I was led astray here. It is simple to say that this is a notice that is required under section 168(1), and I accept that, but strangely enough we are dealing with a section which tells us we are to file an appeal within 10 days by registered mail. What has unfortunately led us astray is a complete reliance on the cross reference. I apologize if I was just an ordinary citizen here and not the most prescient of lawyers, but you can see where this type of drafting leads us.

[*Translation*]

Mr. Béchard: Mr. Chairman, I would like to add just a few words to say that in view of the thickness of this bill, it was to avoid adding additional pages to it.

Mr. Lambert (Edmonton West): Yes, but this makes the bill more confusing.

[*English*]

Mr. Aiken: I was about to rise to speak to subsection (2) with a slightly different complaint. The complaint is that serving anybody a notice by registered mail and expecting anyone to take legal action within 10 days is completely unreasonable. The minister is given 30 days under section 168 (2) (f) and he has 30 days from the day he has mailed