

accept the guarantee of a third party, thus making it possible for a taxpayer not to pay anything, even after receiving a notice of assessment from the Department and deciding to appeal or file a notice of objection pursuant to the provisions of the act.

[English]

Mr. Domm: Mr. Speaker, that will be of little consolation to the many businesses across the country which have had their doors closed and employees laid off because they could not find such a third party. It is a lot easier for the Government to find the money than it is for the private sector today.

TAXPAYERS' COSTS IN APPEALING ASSESSMENTS

Mr. Bill Domm (Peterborough): Mr. Speaker, my supplementary is directed to the same Minister. There are in Toronto a couple of small independent dealers who have their backs to the wall because they were counting on getting \$42,000 from the federal Government which a judge had awarded them for costs. The Government has the right to withhold the \$42,000 pending many years of appeal. The Government can hold up payment of this money because it can afford lawyers and transcripts of trials, whereas the small independent, indeed the home-maker, cannot afford that expense because they do not have taxpayer dollars. What does the Minister say about this double standard we now have in Canada involving the Government versus the little guy?

[Translation]

Hon. Pierre Bussières (Minister of National Revenue): Mr. Speaker, I can only repeat to the Hon. Member that the Income Tax Act provisions are extremely strict, precisely to maintain the fairness of Canada's tax system. I should like to remind him as well that when we have special cases, for instance a company or an individual in a precarious financial situation, we review each case with a view to reaching an agreement to enable the company or the individual to get back on its or his feet and pay the taxes within a mutually acceptable period of time and thus preserve the fairness of the system under which income taxes are paid to Revenue Canada.

I think that the Hon. Member, perhaps on the basis of one or two isolated cases, grossly exaggerates the situation. Should he have specific cases to bring to my attention, I can give him every assurance that we will look into the particular circumstances he will explain to us and that the Department is quite prepared to give any company or individual an opportunity to pay the taxes owing within reasonable limits, while, at the same time, enabling the party concerned to remain financially solvent.

Oral Questions

[English]

FINANCE

ALLOCATION OF JOB-CREATION GRANT TO JUDO CLUB

Mr. Ian Waddell (Vancouver-Kingsway): Mr. Speaker, would the Prime Minister agree with me that allocation of job-creation funds by his Government appears to be a function of Liberal survival, not human need, and that neither opposition MPs nor civil servants are consulted in some programs? For example, would the Prime Minister look into the program in Giffard, a suburb of Quebec City, where \$300,000 was given to a judo club without, we understand, the Civil Service even approving it?

Mr. Duclos: That's wrong!

Some Hon. Members: Oh, oh!

Right Hon. P. E. Trudeau (Prime Minister): Mr. Speaker, we have been hearing a lot from across the aisle these past weeks about the Minister not involving himself and his Department. Now I hear that the civil servants are not involved enough. I do not make any sense out of that logic, Mr. Speaker.

METHOD OF DISTRIBUTING FUNDS

Mr. Ian Waddell (Vancouver-Kingsway): Mr. Speaker, let me rephrase the question in a more personal way. Perhaps the Prime Minister could help me understand, as someone who favours job creation and Government involvement but who sees a job creation program, sections of it—not the Canada Works which is fair—where opposition MPs are not consulted and the bureaucracy is not consulted. We gave examples of Senator Argue's \$4 million slush fund in Saskatchewan, an example from Toronto, and now an example from Quebec City. Is this really fair and equitable? Is this a decent way of having a real job-creation fund in our country?

Right Hon. P. E. Trudeau (Prime Minister): Mr. Speaker, the Hon. Member is citing specific examples. He mentioned Saskatchewan yesterday and I said I would look into it and ask the Minister. Now he has mentioned one in Quebec City. These are specific cases and I do not know about them, Mr. Speaker. I do know that the last Budget put something like \$4.8 billion into job creation of various kinds. Some of this was used to build infrastructure, some for direct job creation, and some for retraining.

● (1440)

As I said a few days ago, 15 Departments or so are involved in the spending of these funds. The Minister for External Relations quite correctly said earlier that one would have to look at the use of these very considerable funds and see if they were spent inequitably across the country or if they were indeed spent to create jobs by direct job creation, retraining, or by infrastructure projects. I do not have them all in my head. If the Hon. Member wants to put questions on the Order