

*Customs Tariff—Excise Tax Act*

elaborate later. To get back to the Tariff Board, our contention was that the irrigation pump should be classified under schedule A. This is the item that takes in all other agricultural implements or agricultural machinery. No ordinary citizen has the money to hire a lawyer, import witnesses and come all the way from Saskatchewan to fight the Department of National Revenue before the Tariff Board on such an item as two farm pumps.

We had to be content with the written assurance from the firm that made the pumps that they were primarily used and designed for irrigation work, my constituent's assurance that he bought these pumps for work on his farm, and with citing the judgment of the Exchequer Court in a similar case stating that the broadest interpretation should be given to items falling under this schedule. On the other hand, the Crown was able to array against my constituent not only officials of the Department of Justice, expert in confounding appellants, but at least four favourable witnesses whose contribution was to say that the pump was not an agricultural implement, although they had no idea what an agricultural implement was. They blandly stated that a pump was not an agricultural implement whether it was a pump for the tractor on a farm or a pump for irrigation. This is ridiculous. I consider this to be an unjustified expenditure of money. This is what the weight of officialdom really means: all the cards are stacked against an appellant in such cases.

Most people just pay the tax and swallow their anger and resentment. The whole system of pitting the government against the citizen is an unequal struggle and is exactly what I am attacking tonight. Government officials and agencies such as the Tariff Board appear to regard every citizen as a rascal. Their method of listening to appeals from an arbitrary ruling by an individual bureaucrat is a reversal of the fundamental principle of British justice that guilt against the individual must be proven, not that he must prove his innocence.

Any Canadian who has faced a government tribunal such as the Tariff Board is immediately aware of the fact that he is regarded as being guilty of something. It becomes evident that the board, chaired by an ex-civil servant, is sympathetic to the bureaucratic cause. Other members of the board are aware of those responsible for their re-appointment. I

[Mr. McIntosh.]

will have more to say on that subject at a later date. In my opinion the Tariff Board is a waste of public funds. It is inflexible, costly and negative. It operates in the shadow of the officials of the Department of National Revenue. It gets troublesome people off the back of the department and provides handy precedents for the future use of officials in handing down their own unilateral rulings.

In my view it is this sort of thing that makes the state apparatus so burdensome to Canadians. The ordinary individual is helpless to cope with officialdom with all its facilities and know-how. Both the officials and their facilities are paid for by public funds, so that the taxpayer is being bedevilled by his own money. The concept of the public service, that government is a contest between the departmental official and the public, is a gross perversion of democracy. The "in group" of the public service disdains both Parliament and the courts. They seek guidance and find precedent only within themselves. In the appeal to the Tariff Board on the question of irrigation pumps, the board's attention was specifically drawn to the finding of the president of the Exchequer Court at Winnipeg on June 22, 1954, in which he held that the ambit of the terms "agricultural implement" and "agricultural machinery" is a very wide one and a decision on this question requires consideration of the use to which they are put.

Certainly the Tariff Board in this instance ignored both the president of the Exchequer Court and his recommendation for consideration of the use to which the pumps in question were to be put. I believe, too, that the board ignored and continues to ignore the intent of the members of Parliament who formulated the pertinent acts. May I point out, Mr. Speaker, that such clauses as that included under schedule A are contained in legislation to make provision for cases which cannot otherwise be legislated for. They are to apply to any machines that may be designed between now and the next time this measure is amended.

In conclusion let me return for a moment to a matter I mentioned earlier, that is, other avenues of appeal and the relief open to taxpayers. I may be naive, but I believe that any good public servant who truly believes in serving the public will take every opportunity to point out to a beset citizen every possible avenue open to him to achieve relief from burdensome legislation. Why, then, is the