

Hon. Mr. HARRIS: Section 82 applies only where there is a band council in an advanced stage of development which has obtained the authority to pass these taxing by-laws.

Mr. NOSEWORTHY: But the Indians living on that particular reserve would have a vote with respect to such matters, but that vote would not subject them to the provisions of this particular section 86, subsection (2)? Are these not rather in the nature of municipal by-laws?

Hon. Mr. HARRIS: Well, these are in the nature of municipal taxes, if you want to use that phrase, and they have to be imposed by the particular band council. At the band election the councillors come up for election and to that extent would be the subject of a vote by the entire membership of the reserve.

Mr. NOSEWORTHY: That would be the only provision where the Indian living on the reserve would be subject to anything in the way of municipal taxation?

Hon. Mr. HARRIS: Yes.

Mr. NOSEWORTHY: Mr. Chairman, the real difference between an Indian living on a reserve who chooses to vote and one who does not is that the one who chooses to vote will be subject to income tax.

Hon. Mr. HARRIS: Personal property taxation is defined in section 86.

Mr. NOSEWORTHY: What special property taxation?

Hon. Mr. HARRIS: At the moment we have been discussing only the Income Tax Act as such. But if you will read continuing past line 23—

Mr. FULTON: Succession duties?

Hon. Mr. HARRIS: In section 86, it mentions succession duties as well, that the Indians will also be responsible for the payment of those taxes.

Mr. FULTON: Along with Mr. Blackmore, I appreciate the minister's position and the frankness and care with which he has expressed it here.

But with respect to the Indians, let me put it this way: I think that if you are dealing with people who are right at a comparable stage of education and civilization with our own, then the logical and legalistic approach which the minister has taken—

Hon. Mr. HARRIS: You mean humanitarian.

Mr. FULTON: Well, I shall let my words stand for the moment. It would not be open to any objection. But the fact is that we are not dealing with a comparable people in all respects.

The CHAIRMAN: There is no question of that.

Mr. FULTON: As Mr. Blackmore has said, we are trying to bring them along.

The Indians feel that when the white men came here and took over the country, in compensation to the Indians the white men set aside certain tracts of land and established privileges which the Indians could enjoy. The white men said: "These will be yours in perpetuity in compensation as a measure of compensation for the losses which you otherwise have suffered and for the restrictions which have been placed upon your children. The white man is here and he has in effect taken over the rest of the country".

The Indians now say: "We cannot understand why you now say to us: We would like to bring you up to a level equal to that of the white man and give you the vote, when the first requisite you impose on us for the use of that right is the loss of privileges which you previously guaranteed to us in perpetuity".

In other words, it opens the question of the whole basis of your approach to them. You say: "We now want to make the Indians equal". And when you base that in so far as the vote is concerned on the requirement that in getting