

Income Tax Act

the hon. member for Edmonton West object at that point. So—

[*English*]

The Chairman: The Chair did not notice that the hon. member for Edmonton West was objecting. I appreciate that he may have done so; it may be that I did not see him. The Chair was trying to be careful and not move too quickly. I think it is important for these matters to be aired in this informal manner. Does the committee consent to revert to section 225, deal with the matter raised by the hon. member for Edmonton West and then deal with section 226?

Some hon. Members: Agreed.

[*Translation*]

Mr. Clermont: Mr. Chairman, may I suggest that section 225 be allowed to stand for a few minutes? I thought that section 225 had been passed; this is why I was referring to section 226 and I could see no section concerning a time limit. Then the hon. member for Edmonton West—

Mr. Lambert (Edmonton West): Nevertheless I spoke long enough about it.

Mr. Clermont: Does the hon. member accept my suggestion to stand section 225 for a few minutes? I hope to give him the information which he requested.

Mr. Lambert (Edmonton West): Agreed.

[*English*]

The Chairman: Is it agreed that section 225 shall stand?

Some hon. Members: Agreed.

Clause 1, section 225, stands.

Clause 1, sections 226 to 229 inclusive, agreed to.

The Chairman: Hon. members will note that an amendment to section 230 was proposed by the Minister of National Revenue on October 22, 1971, as reported at page 8959 of *Hansard*.

Amendment (Mr. Gray) agreed to.

Clause 1, section 230, as amended, agreed to.

The Chairman: Again, hon. members will note that the Minister of National Revenue proposed an amendment to section 231, as recorded at page 8959 of *Hansard*.

On clause 1—section 231: *Investigations*.

Amendment (Mr. Gray) agreed to.

The Chairman: Shall section 231 carry?

Mr. Lambert (Edmonton West): One moment, Mr. Chairman. I think the hon. member for Parry Sound-Muskoka wished to introduce an amendment to section 231. I had been talking with the hon. member for Bonaventure, the Parliamentary Secretary to the Minister of Justice, with regard to the precise answer that applied to section 225, and now we have arrived at section 231. I am particularly interested in subsection (13).

Some of my colleagues have raised points with regard to section 231 and I hope we get answers before the section is passed. The Parliamentary Secretary to the President of the Privy Council knows of the comments I

[Mr. Béchard.]

made with regard to the provision of answers or non-answers, and I prefer to leave it at that unless we are to be denied answers. I am not suggesting that the answers will necessarily be the ones we want, but at least we should be given some answers.

On clause 1—section 225: *Seizure of chattels*.

Mr. Clermont: Mr. Chairman, coming back to section 225, I am informed that the powers under sections 225 and 226 have been exercised in headquarters at Ottawa only.

Mr. Lambert (Edmonton West): Mr. Chairman, with the greatest respect, in his statement on section 225 the hon. gentleman referred to powers that have been exercised in the past. But the whole act is back on the table, and I could not care a damn what was exercised in the past.

Some hon. Members: Oh, oh!

Mr. Lambert (Edmonton West): What I am concerned about, in seeking information under section 225, is the time from which the ten days begins. Does it run from the time the official of the Department of National Revenue takes the letter to the post office and the date stamp appears on the letter, do the ten days begin whenever the addressee or his representative signs the deliveryman's book acknowledging the receipt of a registered letter or from the time he goes to the post office and signs a book acknowledging receipt of the registered letter?

From what time and from what date will the ten days run? That is a question of information and it is not a question of what was the practice heretofore. I was not asking for an immediate answer. I am prepared to give whatever time is required. Surely a question of this nature is capable of receiving a very simple, administrative answer.

[*Translation*]

Mr. Clermont: Mr. Chairman, we shall accept the suggestion made by the hon. member for Edmonton West that section 225 be made to stand, but I was under the impression that he was asking for some explanations. I have given him the information that the officials gave me but, apparently, that is not satisfactory to him. So, I accept his suggestion that section 225 be made to stand so that it may be considered later on.

Mr. Lambert (Edmonton West): That is good practice, but tell me what it is all about.

[*English*]

Mr. Jerome: Mr. Chairman, I wonder if this would be an opportune time for me to interject an announcement. There have been discussions about the business of the House for tomorrow. We will continue in committee of the whole on the tax bill and deal with clause 2.

• (9:30 p.m.)

I wanted to make that abundantly clear so we are not faced with any confusion on clause 1. We will discuss clause 2 which appears at page 596 and deals with the repeal of federal succession duties and the Estate Tax Act. We would go on to other business on Thursday. There has been preliminary discussion about whether we would return to other sections which have already been dis-