The Income Tax Act gives the minister the widest power to demand information from any person of his own or another taxpayer's affairs for the sole purpose of assessing taxes. Obviously the minister would not of his own volition bring to the house information obtained under the authority of the act. Accordingly, these amendments necessarily mean that someone in this house or the Senate must seek information from the minister, and the purpose for which he seeks it may be good or evil. Indeed, it may be presented in such a manner that it appears to be for a good purpose, but who can tell what other purposes may be inherent in the disclosure, either to the member or to other persons known or unknown to the taxpayer, who might desire to use the information against the taxpayer? Thus parliament could be made the instrument of securing private information compelled initially to be given by statute solely for the purpose of revenue, and the house could not possibly know beyond all question why the information in a particular case or group of cases was desired.

It would be my view that parliament is supreme in all matters. It created the public statute; it can modify it. The abstract right of parliament to have any information is undoubted. It is axiomatic that the House of Commons, the people's court, can always inquire, if it so desires, into any affairs both private and public. That is not the question that is being put to the test. The question is, should this amendment be the means through which persons in this house can cause the minister to secure information and bring it to the house in response to any inquiry or motion?

I suggest it is more desirable to deal with these matters directly. If any corporation is to be interrogated, or its private affairs examined, then parliament can do that if it so desires by the appropriate procedure, of which every member of this house is aware. That is, it can do directly what this bill seeks to do indirectly, after the taxpayer has complied with the law in the belief that its affairs would continue to be private, except for the purpose intended, and innocent of any thought that a full disclosure of its affairs would one day be brought before this house, through the hand of the Minister of National Revenue.

In addition to the powers of parliament to which I have just referred, I might remind the house that the Auditor General, who is an officer of this house and not responsible to any minister, has free access to all files, documents and other records of every department. In this regard I may quote section 66 of the Financial Administration Act, being chapter 116 of the Revised Statutes of Canada, 1952:

"66. (1) Notwithstanding any act, the Auditor General is entitled to free access at all convenient times to all files, documents and other records relating to the accounts of every department, and he is also entitled to require and receive from members of the public service such information, reports and explanations as he may deem necessary for the proper performance of his duties.

(2) The Auditor General may station in any department any person employed in his office to enable him more effectively to carry out his duties, and the department shall provide the necessary office accommodation for any such officer so stationed."

That condition exists in the Department of National Revenue all over the country.

"(3) The Auditor General shall require every person employed in his office who is to examine the accounts of a department pursuant to this act to comply with any security requirements applicable to, and to take any oath of secrecy required to be taken by persons employed in that department.

(4) The Auditor General may suspend from the performance of his duty any person employed in his office."

I may add that the Auditor General does attend at various taxation offices throughout the country for the purpose of carrying out his duties.

It is a matter of pride that the department administering this law has loyally and meticulously complied with these secrecy provisions, though of necessity the collection of taxes requires the production in detail of the private business affairs of all taxpayers.

Those associated with the administration of the tax law in the earlier days will recall the subtle but tangible resistance to the disclosure of information by the public generally, a natural reaction of a free people. There can be no hesitation in saying that these two provisions of the taxing statute so meticulously adhered to by the administration have produced the almost universal co-operation of the public in the collection of taxes by the ready and complete disclosure of all information required or demanded, in the sure belief that it will not be disclosed to their detriment or embarrassment.

Mr. Diefenbaker: Would the minister allow a question?

Mr. McCann: I shall be finished in a moment.

Should these amendments pass, any resulting disclosure of private information to this house, which would be disclosure to the public at large, including competitors, would undoubtedly be resented; and notwithstanding the legality with which these amendments would clothe that disclosure, such resentment would reflect on the administration