

Supply

not yet had an allotted day in the Supply period ending December 10, 1983. There are five days in the said period. The Progressive Conservative Party had already had three of those days and the Chair felt it had a duty to give special attention to the protection of the minority in the House.

Our rules are silent on the second issue, that of non-confidence votes. Although caveats have been entered by Opposition House Leaders in the past claiming that a non-confidence motion is a prerogative of the Official Opposition, the Chair has found no precedent to support this contention and certainly should not, without direction from the House, decide that that is so. The Chair has also ruled that the timing of the filing of the resolution is not really relevant to this decision.

Successive procedure committees, despite the urging of the Chair to clarify the intent of the House, have also been silent on the matter.

Therefore, the Chair will again only exercise its power of selection based on fair play and impartiality.

The three Supply periods provide for 25 allotted days, six of which can end in a vote of non-confidence. In the current parliamentary calendar the Progressive Conservative Party has used 18 allotted days, four of which ended in a vote. The Chair made an error in its preliminary count. The NDP has used five designated days, one of which has ended in a vote. There appears to be agreement on the mathematics.

On that basis, the Chair selects the motion standing in the name of the Hon. Member for Wellington-Dufferin-Simcoe (Mr. Beatty). The Chair wishes to renew its appeal to the procedure committee to consider the principles which should underline the organization of the Supply procedures.

ALLOTTED DAY, S.O. 62—NON-CONFIDENCE MOTION—REVENUE CANADA

Hon. Perrin Beatty (Wellington-Dufferin-Simcoe) moved:

That this House regrets the failure of the Government to satisfactorily protect the civil liberties of Canadian taxpayers in their dealings with the Department of National Revenue and calls upon the Government to implement without delay the recommendations of the Progressive Conservative Task Force on Revenue Canada and, in particular, to curtail the Department's powers of search and seizure under Section 231 of the *Income Tax Act*, to guarantee taxpayers the right to a fair hearing on disputed reassessments before having to make payments or post security, to create a Taxpayers' Bill of Rights, and to provide an adequate system of appeals of unfair decisions concerning collections.

He said: Mr. Speaker, may I start this morning by expressing my personal thanks to you for the decision which you have just made, which I feel was a very fair and just decision. I am grateful for the discretion you have exercised.

The motion which is being moved today is a motion of non-confidence in the Government because of its handling of the administration of the income tax system. There is probably no issue which has more consumed the interest of Members of Parliament and the public than this issue. Over the course of the past several months since January, my office has received between 800 and 900 letters on this subject. We found ourselves literally incapable of keeping up with the volume of mail

and telephone calls coming into the office, even with having hired other part-time staff.

It is apparent to us that there is deep public interest in and concern about the way the income tax system in Canada is being administered. It is clear that it is important that Parliament act now to begin to assure fairness in the administration of the income tax system in Canada.

You will recall that since September there has been a succession of revelations about improper actions on the part of the Department of National Revenue which have cast serious doubts upon the fairness of the system which we have operated.

The Government's response has taken many forms. The first was simple denial that there was a problem in the first place. Second, there was hedging, with the Government qualifying the initial denials. Third, it looked for scapegoats, ultimately firing the deputy minister and transferring him to another responsibility, leaving the impression that somehow he was solely to blame for the problems within the Department. Then we saw the Government acting to defer decisions. It appointed a private consultant in January whose job it was to take the heat off the Government for the duration of the year and prevent decisions from having to be made.

Additionally, the Minister refused to take decisions with regard, for example, to the odious film on auditing which has caused so much controversy. He had passed that element of his responsibility to a high-priced group of public relations people whose job it was to make recommendations on improving the Department's image. There was an attempt to defer decisions being made and to deny the Minister's responsibility to make these decisions.

Finally, in the past month there have been encouraging words from the Department but very little action to deal with these very fundamental problems. Encouraging words are not good enough. What we need at this point, is, first, a candid assurance from the Minister that he acknowledges that there have been serious problems within the Department and that he recognizes that the vast majority of Canadian taxpayers are honest and want to pay their taxes fully and on time. He should understand that they have rights. They are entitled to have those rights respected by his Department. The candid admission that his Department's procedures have often not been consistent with those principles and that taxpayers' rights have often been taken away is an essential first start to correcting these abuses and protecting the rights of taxpayers in the future. Yet that admission has never been made in that clear and simple way.

Second, we need something more than a simple admission. We need an action program. The Government should genuinely recognize that there are problems within the Department and that the rights of taxpayers have been in jeopardy as a result of actions of its officials. As well, it must recognize that their rights have been in jeopardy as a result of the writing of the *Income Tax Act* which gives the Department powers that surpass the powers of its counterparts in Great Britain or the