

with the possible penalty that may follow if the affidavit is false. Under the Income Tax Act all a man is asked to do is to sign a form. There may or may not be an investigation as to the correctness of the return. If there is an investigation, and the return is found to be incorrect, there is no criminal penalty incurred. I have on several occasions submitted to the officer who is responsible for this Act that all these returns should be made on oath, because I do not believe there is any restraining pecuniary disadvantage that can be compared with the sanction of an oath. I think that every return should be sworn, and that in the event of its being found to be false, that is, not having been sworn to in good faith, there should be a possibility of punitive results. We have it under our income tax legislation in relation to municipal taxation, we have it in relation to succession duty taxation, and if you have it in respect of these classes of taxation, why should this Government make the Dominion income tax a matter of less importance than a municipal or a provincial tax? I believe the people would take the situation in more serious spirit if they had to swear to their returns, and I urge on the minister that he give consideration to my suggestion, although I know that his officer, with his broad experience, is distinctly and flatly opposed to it.

Mr. J. H. SINCLAIR: There is a very general suspicion throughout the country that we are not getting income tax from the men who are liable to pay it. I do not know what steps have been taken by the department to see that every man with an assessable income is taxed. I do not know whether any prosecutions have been instituted or whether much energy has been spent in that line. The Minister of Finance will excuse me for saying so, but a few weeks ago, at the request of a prominent merchant in a certain Canadian city, I asked the hon. gentleman if he would give me a list of the men in that city who had made returns. My friend was suspicious that some of his neighbours had not made a return, and that they were escaping from year to year. He said to me, "I do not want to know what they are assessed for, I do not want to know how much income they have returned; but if you will get me the names of those men who have made returns, that is all I want." The hon. minister gave consideration to my request, and he very politely told me that he did not think it advisable to give me such a list.

I can see very grave objections to giving out any information as to what the returns contain, but I am not able to see any good reason why the names of the men who have actually made returns should not be given. If the Minister of Finance has any good reason against granting the information, I would like him to place it on Hansard, because I feel if there was some publicity with regard to men who are making returns it would assist his officers in various parts of Canada to do their work properly.

Sir THOMAS WHITE: If my hon. friend, as a member of Parliament, desires information regarding the assessment of any citizen, he may obtain it by applying to the Commissioner of Taxation. But it was common ground at the time the Income Tax Act was passed that it was undesirable that the incomes of private individuals throughout the country should be published to the world. It may be that we shall come to the time when that is required and desirable; there is a good deal to be said in favour of it; but I believe that the view of Parliament at the time the legislation was enacted was against such action. If any member of Parliament desires, for his own information and not for publication to the world, to know what income is assessable, or what business profits are assessable against any individual or firm, he can get the information by applying to the Commissioner of Taxation. If that were not so it would remove a rather valuable safeguard upon administration. I do not say in regard to the present administration, because I know the Commissioner of Taxation desires to do only one thing, namely, his duty. But it would be possible to have these matters too secret, and I have always taken the view that a member of Parliament desiring to obtain information as to assessment should get it, but I do not believe that he should publish it to the world. There is a good deal of spiteful feeling existing in this world, and very often people take a certain amount of satisfaction in rather maliciously publishing statements about neighbours which may place the latter unjustifiably and unwarrantedly in a false position. My own experience has been that if a man is reputed to be wealthy, his wealth is always exaggerated in the public estimation. On the other hand, if it is reported that a man has lost a certain amount of money, that also is exaggerated. People like sensational news. Very few men indeed are found to be nearly as wealthy as they are generally supposed to be, and many who are reputed to be wealthy are