

Mr. NESBITT: They have to go before the tribunals. Will the tribunals pass them?

Mr. CARVELL: The tribunals will not know who they are; the tribunals have no discretion in the matter. Take my own case. I believe that under the Act I should be called upon to submit to some sort of statement to the board of tribunals. None of my neighbours know what statement I have submitted; that is all kept quiet. The tribunal will not bother itself very much about it unless some one takes an interest in the matter, and nobody can take an interest in it, because nobody can be present at the hearing. The result is that I get through with the statement that I submitted to the tribunal. If the statement is an honest one, well and good; if it is a dishonest one, there is no check upon me. And suppose I submitted no statement at all? For the reasons that I have given, I strongly object to the amendment proposed by the Senate.

Mr. A. K. MACLEAN (Halifax): If it was in the mind of the Senate to prevent the disclosure of private affairs, I do not think that their amendment accomplishes that object. There could hardly be any disclosure of private or personal affairs at the hearing of an appeal by the Exchequer Court; the appeal would, of necessity, be on a question of principle. I cannot conceive of an appeal to the Exchequer Court having reference to anything else than the question whether the taxpayer was liable under a certain section of the Act or upon a certain portion of his income. The taxpayer must, in the first instance, fill out the necessary form. If the board are of opinion that additional information is desirable, they can compel him to furnish that additional information or to make a further return; and the board may require the production upon oath by the taxpayer of any information in reference to his income. In that case there might be a disclosure of private affairs, but that would very seldom happen. In view of the fact that persons would seldom be required to make a disclosure of personal affairs which would be undesirable or objectionable, it is a pity to establish any in camera proceedings in connection with the administration of this Act. It sounds peculiar to say that there should be an appeal to the Exchequer Court in camera. I do not think that we should permit the adoption of the principle; I do not think that any taxpayer would ask for it. Any matters coming before the board either

[Mr. Carvell.]

as a review board or as an assessment board, or before the Exchequer Court, would in very few cases require objectionable disclosures of private affairs. A dispute might arise as to the interpretation of a section or clause of the Act, or whether the income from some foreign investment was liable to taxation. The appeals and reviews will largely relate to matters of principle, not to matters of detail; no taxpayer will object to that. I agree with the member for Carleton (Mr. Carvell) that we should insist upon adherence to the Act as it left this House, and that we ask for a conference with the Senate on the question.

Mr. BUREAU: Mr. Speaker, I do not see that the argument that private business of any kind would be disclosed is very strong in this case. If a man were compelled to disclose some process or secret in connection with the production or preparation of a certain commodity, that would be objectionable. But in this case a man goes before the court; he says he has an income of \$10,000. If he is carrying on an honest business, I do not think that he should be ashamed to disclose how he is getting his money. On the other hand, people who get incomes which are not exactly legitimate might be induced to stop carrying on business the nature of which they are afraid to disclose to the public. The principle of having these things carried on behind closed doors is wrong. I simply desire to put myself on record as being absolutely opposed to having these appeals or investigations as to income held behind closed doors.

Mr. SPEAKER: Is it the pleasure of the House that the motion be adopted?

Some hon. MEMBERS: Carried.

Some hon. MEMBERS: Lost.

Mr. CARVELL: If there is no agreement, I want a vote taken.

Sir WILFRID LAURIER: There is no agreement.

The motion of Sir Thomas White for concurrence by the House in the amendments made by the Senate was agreed to on the following division:

YEAS.

Messieurs:

Armstrong (Lambton),	Merner,
Bennett (Simcoe),	Morphy,
Borden (Sir Robert),	Morris,
Boys,	Rainville,
Bristol,	Roche,