

*Customs Tariff—Excise Tax Act*

matter of great concern to many rural people today is the growing indifference among citizens to their government and the increasing disenchantment of the ordinary person with Parliament. I suggest this feeling may in large measure be due to Parliament's inability to supervise and control their servants, the bureaucracy whose members actually administer the legislation passed by Parliament.

We appear to have been unwilling or unable to make them responsive to the needs of the public. We seem to have reached a period of bureaucratic arrogance and stagnation. We as members of Parliament have delegated our authority and, as I said before, are shirking our responsibility. The attitude of entrenched public officials is in my view the principal cause of the loss of respect for Parliament and parliamentarians as well as the passive hostility of so many Canadians toward the machinery of the state.

We speak of the public service and public servants, but these phrases have lost their original meaning. Indeed, to speak of a public servant in all too many instances is only to provoke wry laughter. There has been a complete about-face in this country. The servant has become the master, and an unfeeling and often tyrannical master at that. The departmental octopus has fattened on a rich diet of power and responsibility delegated by us as members of Parliament. As it has grown, its tentacles have reached ever farther and wider to embrace almost every aspect of the ordinary citizen's life. This uninvited embrace is neither friendly nor helpful. In his zeal to protect an abstract thing, usually referred to as the "public interest", the modern Canadian government official has come to regard the taxpayers who employ him as a menace that must be combated and frustrated in every way possible. He has forgotten that it is the legitimate interests of millions of individual Canadians that constitute the public interest he professes to serve.

It is the interests of these millions of his fellow Canadians that the public servant is hired to safeguard and advance. Instead, today our public service appears to regard the people it was set up to serve as at least a nuisance to complicate departmental administration, and often as an opponent who must be bested. Departmental administration has become an end in itself, divorced from the original purpose and intent of its relevant legislation. This is a perversion of the basic

tenet of democracy, that government exists for the benefit and convenience of the people. Ottawa's bureaucrats today act as though the reverse were true.

The reason I have broached this subject at this time, Mr. Speaker, is that there are few areas in which bureaucratic arrogance and oppression are more clearly demonstrable than in the area covered by Bill C-140, to amend the Customs Tariff. There are few areas in which it is easier to illustrate the general public service practice of ignoring the legislative intent of Parliament and, incredible as it may seem, of even dismissing the clear interpretative direction given by courts as authoritative as the Exchequer Court of Canada.

Last summer I had the occasion to act for one of my constituents in an appeal to the Tariff Board from an arbitrary ruling by the Deputy Minister of National Revenue. It was not my first experience of dealing with this body or with officials of the Department of National Revenue. I was not unduly surprised, therefore, when despite what I considered to be a very reasonable case, the appeal was disallowed. This unfortunate experience has the dubious merit of illustrating perfectly what I have been saying about Ottawa officialdom. My constituent, a Saskatchewan farmer, purchased two 16-inch irrigation pumps for his farm on the reasonable assumption that such pumps employed to irrigate agricultural land would be classed as agricultural machinery or agricultural implements. As such he expected that they would be allowed into the country duty free. Not so, said the Deputy Minister of National Revenue and other departmental officials down the line. They said that these pumps were just machinery and as such were liable to be taxed 15 per cent *ad valorem*.

● (9:20 p.m.)

Throughout my dealings with the department and the Tariff Board never once was there the slightest hint that these public servants were trying to give a generous interpretation which might help the taxpayer. On the contrary, it was as though we were guilty of some offence by appearing before them and we were trying somehow to swindle the government. Perhaps, more important, there was never a peep at any time that there was any other course open to this farmer by way of appeal other than to take his case to the Tariff Board. This is a point on which I will