

Canada Pension Plan

ernment and the provinces. The supreme court will not be available in regard to other appeals.

Mr. Lambert: I must again enter the caveat, Mr. Chairman, that I don't like it; I don't like decisions of the minister and a board to be final. So many of our government board and ministerial decisions are final, and the bar and the law societies of the various provinces feel that this has gone too far. I regret to see the limitation to this extent in the bill.

Mr. Benson: Mr. Chairman, I should like to point out that the pensions appeal board is not a government board; it is a judicial board set up under section 85, the chairman of which must be a judge of the exchequer court or a superior court of a province; but it is a judicial appeal board. I did not want the impression to be left that this was a government board which made decisions which could not be appealed.

Mr. Lambert: I agree that the composition of the pensions appeal board is somewhat a little distinguishable from others, but I do want to raise this caveat, Mr. Chairman.

The Chairman: Shall the clause carry?

Clause agreed to.

On clause 31—*Return to be filed.*

Mr. McIntosh: Mr. Chairman, under the income tax regulations a self employed person must submit his estimated earnings before they are earned. Is the government going to follow these regulations which fall within the Income Tax Act? My concern is very much like that expressed by the hon. member for Battle River-Camrose, namely that we are approaching the stage now where a self employed person—I am talking about the small businessman—almost has to keep a person engaged to answer these inquiries that come in from government departments and to greet the inspectors that come in from these departments. I would suggest that if it is at all possible these inquiries from or requirements of the federal government should be amalgamated and all the information obtained at one time, or in one period, so that the small businessman would know when they are coming around.

Mr. Benson: Mr. Chairman, the method of payment for individuals is covered by clause 34, to which we are just coming. It states:

—on or before December 31 in each year—

[Mr. Benson.]

This is for farmers, and the provisions are exactly the same as those in the Income Tax Act:

—two thirds of the contribution required to be made by him for the year in respect of the self employed earnings, as estimated by him—

And so on. Then he would pay the balance on April 30, the same as he is required to do in connection with personal income tax. At the same time as other people would be paying their income tax instalments based on estimated earnings, they would pay their pension instalments, presumably in the same cheque. They would send it in on March 31, June 30, September 30 and December 31. It is exactly the same thing.

The Chairman: Shall the clause carry?

Clause agreed to.

Clauses 32 to 38 inclusive agreed to.

On clause 39—*Refund of overpayment where application made within three years.*

Mr. Aiken: Mr. Chairman, I wish to make a few remarks in connection with clause 39. The question of employees' refunds was raised by the hon. member for Perth when we were discussing another clause, but I think a specific point should be made, and a few questions asked, in regard to clause 39. As hon. members know, while there are refunds to employees who have overpaid their contributions, there are no refunds whatever to employers under the provisions of this bill.

It was explained to us in the special committee that the basic reason was that they just could not keep track of these amounts. The employee has a wage sheet and it is kept in the offices of the Canada pension plan, or the Department of National Revenue, so that at the end of the year the sum total of his earnings can be calculated and refunds made or further charges requested. But with regard to the employer we are told that the amount payable is difficult to trace.

I would like to ask the minister about the situation where the employer contributions are easily traced. What about a situation where it is well known to all and easily traceable that an employer has made a substantial overpayment? I cannot argue against the principle that if there have been casual overpayments by an employer, and if it is going to cost more to trace these charges than the amount involved in a refund, this system is acceptable. But what about the situation where the facts are known? There