

*Income Tax Act*

discussion. That has been demonstrated already today. There are many provisions in the bill that need to be questioned. I have been following the debate closely, and most of the points have been made by hon. members on this side of the House. The 148 amendments submitted by the government are not really helpful in making this bill a reform of the tax law. But well thought-out amendments have been submitted by hon. members on this side of the House and I know that some of them have met with approval of hon. members opposite. However, I am a little disappointed that we do not hear more from those hon. members.

I know that hon. members opposite must be getting mail dealing with this bill. My mail is mountainous. People want to know where in the world we are going. They want to know what to do about estate planning, about passing on the little estate that may be left to them after the enormous taxes that people in this country are experiencing. It is expensive to incorporate and it is just as expensive to get out of being incorporated.

We do not know where the law is taking us. We do not know what incorporation will mean by the time this bill is passed. We do not know what the regulations interpreting the bill will mean. That interpretation is important and dangerous. If those interpretations are made retroactive, then not only are we in a fog but we are in a bog—and it isn't easy to get out of a bog when you are in a fog.

[*Translation*]

**Mr. Clermont:** Mr. Chairman, I have a very brief comment on section 221 (2) in order to demonstrate its usefulness. I will give an example.

If after a budget speech the minister of Finance announces amendments to the Income Tax Act, the bill submitted to the House to obtain Parliament's approval for these amendments may be adopted after two or three months only and if I understand well subsection (2), regulations cannot be retroactive. Regulations are promulgated following the amendment of an act and I understand that section 221 (2) is necessary in the case I mentioned and in other cases.

[*English*]

Clause 1, section 221, agreed to.

Clause 1, sections 222 to 224 inclusive, agreed to.

**The Chairman:** Shall section 225 carry?

**Some hon. Members:** Carried.

**The Chairman:** Shall section 226 carry?

On clause 1—section 225: *Seizure of chattels*.

**Mr. Lambert (Edmonton West):** On section 225, Mr. Chairman, again this is a provision that had been in existence, and I believe it was my colleague from Parry Sound-Muskoka who spoke about the difficulties connected with the ten days' notice. In this day and age of less than efficient mail service, with only a five-day delivery per week, unless the notice emanates from the office of the local director of taxation there may be considerable delay in having it delivered.

I wish to ask whether the notice will emanate from the local director of taxation, in which case it might be deemed to be relatively local mail, or does the notice come

from the enforcement section of the Department of National Revenue, in which case it emanates from Ottawa? In the latter case ten days' notice is not sufficient for some of the rural areas of the more distant provinces where there is no such thing as next day delivery.

On this matter I do not speak from lack of knowledge. I know that if a letter is mailed in Ottawa on Wednesday and gets to, say, Grand Prairie, Alberta, on Friday it may sit there and not be delivered until the subsequent Monday, and in some communities it may not be delivered until the following Tuesday. We know that in the larger cities in particular, with the accumulation of mail from Friday afternoon through Saturday, Sunday and Monday some mail cannot be delivered on the Monday. All this delay eats into the ten days' notice period. If the parliamentary secretary can tell me that the notice period will be from the date of receipt of the letter by registered mail, and that there is an unequivocal interpretation of that, I will be satisfied. But if the dispatch of a letter by registered mail is being considered, say, from Ottawa through to northern British Columbia or northern Alberta—

• (9:20 p.m.)

**Mr. Alexander:** Or Hamilton.

**Mr. Lambert (Edmonton West):**—or to any point like that, then those ten days are eaten into. What is meant by the registered mail provision? Is the time to apply from the time of the signature for the registered letter? Does the period start from the time of the signature, or does it begin with the date stamp on the letter which may have been registered for greater certainty of delivery?

**Mr. Alexander:** Sometimes one cannot trust even that method of delivery.

[*Translation*]

**Mr. Clermont:** Mr. Chairman, may I ask the hon. member for Edmonton West whether he would like a period of so many days to be set, since I see no 10 or 15 days stipulated in section 226?

**Mr. Lambert (Edmonton West):** We are dealing with section 225.

**Mr. Clermont:** Mr. Chairman, I thought you had called section 225 and that it was carried.

**Mr. Lambert (Edmonton West):** Yes, but I was on my feet at that point.

[*English*]

**The Chairman:** I wondered whether the hon. member for Edmonton West was directing his remarks to section 225 or section 226. Section 225 was called and carried. Was the hon. member addressing his remarks to section 226?

**Mr. Lambert (Edmonton West):** No, to section 225. I was on my feet. I heard Your Honour call it and I said "No." I had my hand up at the time. I realize that it may be difficult for the Chair to hear members who are farther away than others. Some members may take objection to parts of a section. I want information, I am not objecting. I want clarification of section 225.

[*Translation*]

**Mr. Béchard:** Mr. Chairman, it may be that, inadvertently, section 225 seemed to have been agreed to, but I did see