

I have copies of correspondence supplied to me by other hon. members, relating to problems of a similar nature. For example, there is correspondence with regard to a wheeled applicator for the insertion of anhydrous ammonia into the soil, made necessary by new methods of farming and making former applicators obsolete. The bureaucrats ruled that the new applicator was not duty free, although the applicators it replaced had been admitted duty free. How ridiculous can their decisions become? Here is another example, Mr. Speaker. An hon. member wrote to the Minister of Agriculture (Mr. Olson) on behalf of a constituent, asking whether the constituent was entitled to a rebate of the 11 per cent sales tax on building materials used for the construction of a silo. The minister replied in part:

I am advised that while building materials for the construction of farm buildings are not exempt from the sales tax, there is an exemption for materials and parts for the construction or repair of silos for the storage of ensilage.

A short time later the hon. member received another letter from the Minister of National Revenue, presumably written by the officials of the department, which referred to the letter written by the Minister of Agriculture. It read in part:

Certain materials for use in the construction of silos for storing ensilage may be purchased by farmers without payment of sales tax. However, lumber and other multi-purpose materials must be purchased tax paid.

In other words, Parliament ruled as the Minister of Agriculture stated, that materials for use in the construction of silos may be purchased by farmers without payment of sales tax. However, the bureaucrats ruled that if the materials are multi-purpose, the tax must be paid. There is no material used in the building of a silo that is not of a multi-purpose nature. Therefore, the farmer pays the sales tax. If the ruling of the departmental officials sticks, the time this House took to pass that measure was just wasted. Why not let the bureaucrats run the whole country, if we are not going to return to this House some of the responsibility we have abdicated to them?

A similar situation exists with regard to grain storage bins. Under the Excise Tax Act there is provision that manufacturers or producers are entitled to sales tax exemption with respect to facilities designed, manufactured, advertised and sold for storing their finished products on their manufacturing or producing premises. The minister has ruled that farmers, being producers, are entitled to purchase grain storage bins for storing on their farms grain of their own production, free of sales tax. The two qualifying factors here are that the grain must be stored on their farms and that the grain must be of their own production.

● (9:20 p.m.)

The ruling does not specify the granary has to be used exclusively for grain storage for any specified period of time. It does not specify the manner of disposal after it has served its purpose. It does not prohibit other uses of the building if the need arises. It does not specify recovery of the sales tax in the event it is sold at a later date. In spite of all this, the officials have ruled that if the

granary in question can be used for some other purpose, it is not sales tax exempt. The officials' ruling is the one that is enforced: the farmer pays.

The points I am trying to make by these examples are as follows: first, the use, or abuse, of the delegated powers of Parliament by the bureaucrats; second, the abdication of our responsibilities, as Members of Parliament, that has arisen because of our present system; third, the necessity of producing an instrument to rectify the iniquities that have developed; and, fourth, the necessity to modernize our procedures so that our social system will not develop into a bureaucratic dictatorship. I hope that the minister or the House Leader, when setting up this committee, will consider having some practical people on it. We do not want all legal minds. I hope the committee will have the power to do something about the problems that are set before it. I know there will be many problems.

Mr. Mark MacGuigan (Windsor-Walkerville): Mr. Speaker, it is with considerable pleasure and some pride that I see Bill C-182, the statutory instruments bill, before this House. As the chairman of that special committee, I want to mention the names of some people who very materially contributed to the fact that the bill is now before the House.

The first sentence of the report which this committee presented to the House reads as follows:

This report is based on the assumption that public knowledge of governmental activities is the basis of all control of delegated legislation.

I believe that this bill is a very important contribution to the end of providing public knowledge of governmental activities. It is the fundamental basis on which citizens of this country will be entitled in future to know more about, and therefore have more control over, the activities of government. The two other pieces which I anticipate will be added to this structure of knowledge and control will be the new parliamentary committee, which I expect will shortly follow adoption of this bill, and the promulgation of certain executive directives to deal with matters internal to government which cannot be effectively dealt with in any other way.

The hon. member for Swift Current-Maple Creek (Mr. McIntosh) rightly pointed to the incompleteness of this bill with respect to the kind of scrutiny and action which will be taken by the subsequent parliamentary committee. I anticipate that that will be the substance of the changes in the rules which will be proposed by the House Leader, when the rules changes are introduced. Naturally, we will all be very interested in the substance of those changes when they are proposed.

The hon. member for Greenwood (Mr. Brewin) mentioned a matter to which all members of the committee attached great importance. That is the question of administrative interpretations which have from time to time been given to regulations. If this matter cannot be reached in any other way, I trust that it will be thoroughly and effectively dealt with by the executive directives which we expect will be promulgated by the gov-