

● (1210)

[Translation]

Mr. Speaker, I believe the complexity of the Income Tax Act makes very specific demands of the Department of National Revenue. We want better enforcement of the Act and better compliance with its provisions, and we also want those who are in a position to benefit from the generous measures that Liberal governments have made available to Canadians through the tax system to receive those benefits. The Department of National Revenue therefore has a responsibility to give more adequate information to help Canadians comply with legislation that has become more complex because, among other things, it has given taxpayers a better chance to contribute to the development of this country or save for their retirement, or again assist directly those members of our society who are in greatest need.

[English]

The second part of the motion refers to the capricious and unfair practices of the Department.

[Translation]

Mr. Speaker, I must admit I am very concerned about the manner in which officials of the Department of National Revenue are being judged on the basis of assumptions in this accusation, because it is my profound conviction that this accusation has no basis in reality and goes beyond the honest concern of the legislator who wants to correct the deficiencies that can exist in a Department as complex as this one, and that it is a demonstration of facile rhetoric and narrow political partisanship. If the Members opposite are naive enough to believe that Canadians can be convinced that a Conservative Government will stop enforcing the Income Tax Act, they are wrong. Canadians have a better understanding of the problems facing them than the Leader of the Opposition. Mr. Speaker, if the Leader of the Opposition goes along with the game being played by his colleagues, he has yet to reach the age of reason. If he wants taxpayers to believe that enforcement of the Income Tax Act will be less strict and therefore less equitable under a Conservative Government, he may be sure that Canadian taxpayers will be the first to criticize him for this.

Mr. Speaker, millions of Canadians have no choice but to pay their tax instalments every week, every two weeks or every month. The vast majority of Canadians are responsible people, and the vast majority of these people have never seen and probably never will see an auditor from the Department of National Revenue. It is up to the Minister, the Department and the officials of that Department to give those people the assurance that they are not carrying a greater tax burden because we are not checking whether other groups of taxpayers have failed to report their income as the legislation requires.

Secondly, Mr. Speaker, Canadians will soon understand that the Leader of the Opposition, if he plays the game being

Supply

played by his Party Members, really wants to destroy the self-assessment system and undermine the system's credibility. They will soon understand that the Leader of the Opposition and his Party are thereby rejecting the concept of equity underlying the administration of the Income Tax Act. And they are doing so while abusing the word "equity", Mr. Speaker.

[English]

Again I remind Hon. Members of the House that I often discuss that issue with my colleagues. Many Members on this side of the House and on the other side have brought problems to my attention. We have made every effort to look into individual situations and to help taxpayers with their difficulties. We want taxpayers to be treated with dignity; we want taxpayers to be treated with humanity. Indeed, those thousands of employees working across the country are human beings. The very nature of a human is to be subject to making mistakes. Our prime concern is to correct expeditiously any mistake which may happen, with apologies to the taxpayers concerned.

We in the Department have taken steps to correct situations when they were brought to our attention. Any Member of the House can give dozens of examples of where he or she has requested a review of a particular case by the Department and where the review was positive to the taxpayer. Larger problems in scope were corrected. The whole issue of quotas being imposed by overzealous supervisors on individual auditors is an example. That situation was corrected promptly.

[Translation]

A number of specific steps have been taken.

[English]

In view of the many concerns expressed by my colleagues in caucus and by practitioners in the many meetings I have had with them, in view of the fact that my concern and the concern of my colleagues in the Government is that taxpayers are treated with respect and humanity, and in view of the growing complexity of the Income Tax Act, I am pleased to announce that I have retained the services of Woods Gordon to conduct a study of the administration of the Income Tax Act.

Some Hon. Members: Hear, hear!

Mr. Andre: That only took two months of hounding.

Mr. Beatty: What a confession of failure on your part!

Mr. Bussi res: Mr. Farlinger, a senior partner in the firm, will be the person responsible for conducting the study. The consultant will examine both the service and enforcement aspects of income tax administration.

The first objective of the proposed study is to evaluate what the Department is doing with respect to its services to the public and to make recommendations on what more might be done. The second aspect of the proposed study will be to evaluate the effectiveness of and make recommendations on these departmental activities.