

*Canada Pension Plan*

to my later statements I wonder whether this could be verified. Most of the small businessmen required to keep books have a number of employees, but as I understand it, under this bill an employer of even one person will have to keep complete records under the Canada pension plan. Is that correct?

**Mr. Benson:** Mr. Chairman, my hon. friend is correct. The Canada pension plan is for the benefit of all employees in the country and self employed people, and of course it will be necessary, where an employer has only one employee, to remit the deductions and the employer's contributions. This is of course similar to the situation that exists under the Unemployment Insurance Act, where an employer may have only one employee but this one employee must be entitled to the same benefits under the Unemployment Insurance Act as apply in the case of an employer who has 50,000 employees. A similar situation exists under the Canada pension plan.

**Mr. Aiken:** Thank you, Mr. Chairman, may I call it one o'clock.

**AFTER RECESS**

The committee resumed at 2.30 p.m.

**Mr. Crouse:** Mr. Chairman, paragraph (b) of clause 26 reads in part:

If, during the course of any such inspection or examination it appears to him—

That is an inspector.

—that an offence under this act has been committed, seize and take away any such books, records, writings or other documents and retain them until their production in any court proceedings is required.

As one who is familiar with the operations of small businesses, I should like to bring to the minister's attention that in many small businesses it is the custom to have one book in which collections are recorded, not only for this fund but for the national revenue department for income tax, for the labour department for unemployment deductions, for workmen's compensation, for hospital insurance, and so on. The collections for the pension plan will occupy just one more column in the small businessman's book. It is possible that unintentionally some error may occur and this man, who is already doing more than his fair share of free work for the federal department, may be penalized by having his book seized and taken away from him until, according to the bill, its production in any court proceedings is required.

[Mr. Aiken.]

In my opinion, this provision ignores the development that we have today whereby photostat copies may be made of any document. The seizure of this book could place the small businessman in a very awkward position, if he were required to show it to some other inspector for some other department. I should like to suggest that the minister give some consideration to amending the provision so that the book may be seized for a period of 10 days. If this were done, I am sure it would give the inspector plenty of opportunity to examine the records seized, photostat those records and then return them to the small businessman.

I believe that basically the small businessmen across this nation endeavour to be cooperative in relation to the many pieces of bureaucratic legislation that are being implemented and which, after all, create some hardship for them. Many large business corporations hire one individual who evidently does nothing but look after these collections for the federal government, and this provision may not present any problem to such a firm. The small businessman may find this to be the straw that breaks the camel's back; it may put him completely out of business because he may not have sufficient earnings from his business to enable him to hire an individual full time to look after these accounts. This may force him to sell his business. I would ask the minister to give some thought to making that change whereby these books could be seized for a period of 10 days. I should like to have his comments on this proposal.

**Mr. Benson:** Subclause (3) of section 26 would take care of the problem raised by the hon. member. This subclause reads in part as follows:

Where any book, record, writing or other document is seized, inspected, examined or produced in accordance with this section, the person by whom it is seized, inspected or examined or to whom it is produced or any officer of the Department of National Revenue may make or cause to be made one or more copies thereof and shall, upon request by the person from whom the original document was seized or by whom it was produced, in any case where a copy thereof has been made pursuant to this section, send a copy thereof to such person or, if no copy thereof has been made pursuant to this section, allow such person at any reasonable time to have access to the document so seized or produced, and a document purporting to be certified by the minister or a person thereunto authorized by him to be a copy made pursuant to this section is admissible in evidence and has the same probative force as the original document would have if it were proven in the ordinary way.