

## Supply—National Revenue

makes this simple request under most unusual circumstances and is refused.

Has Mr. Weston ever at any time, and particularly in this case, refused to pay his income tax or even manifested un-co-operativeness in the matter of income tax? The answer to that will be no.

Did the Calgary office on December 18, 1952, refuse to delay the demand for settlement? The answer is yes, and I have their letter here.

Did the director of appeals at Ottawa take two weeks to answer Mr. Weston's appeal? The answer is yes. Now you will find, when we get on a little further, that because Mr. Weston was one day late he was just practically ruined, but the appeal officer in Ottawa could delay the matter for two weeks at a very, very vital time and no one was able to do anything about it.

Did Mr. Weston have \$4,000 worth of bonds which he kept in the Royal Bank of Canada, Cardston, as security for the line of credit with which he operated his business activity? The answer is yes. Did Mr. Weston maintain that these \$4,000 worth of bonds constituted the only means whereby he could support his credit which he must have to carry on his operations, and that without those bonds he must go out of business? The answer is yes.

The income tax officials in Calgary, who pretend to know more about Mr. Weston's business than he does, maintain that he does not have to have these bonds. Mr. Weston says he does, and that is a very important matter. Today Mr. Weston is idle, with a large crew, with trucks, a car and machines and a fine contracting business ready to build houses at a time when there is a housing shortage such as we have here in Canada! He is idle today because he cannot gain access to those \$4,000 worth of bonds. I shall explain how that is.

Did a Calgary income tax official on January 19, 1953, call Mr. Weston by long distance telephone and demand that Mr. Weston turn over to the income tax officials his \$4,000 worth of bonds, delivering them in Calgary by noon the next day, 146 miles away? The answer is yes. Did that official threaten that if Mr. Weston did not do so, the income tax office would seize all Mr. Weston's cars, trucks and the machinery in his shop? Now, for sheer unadulterated savagery, that beats anything I have seen. I think you will agree with that, Mr. Chairman.

Did that income tax official in the same telephone conversation with Mr. Weston, no doubt at Mr. Weston's expense, order Mr. Weston to get up to Mr. Weston's bank and

have the manager call the income tax official long distance—no doubt at Mr. Weston's expense again—at Calgary? Mighty men, these income tax collectors, are they not? Did Mr. Weston go and see the manager of his bank, as he was commanded? The answer in both cases is, yes.

Did the manager, after some discussion with an official, ask Mr. Weston if he would sign a note for a loan of \$1,800 from the bank, the said \$1,800 to be held in favour of the receiver general of Canada as security against an income tax assessment? This \$1,800 and the \$4,000 worth of bonds would make \$5,800, which would clear the amount the Calgary income tax office said Mr. Weston owed but which Mr. Weston could prove, without any question, that he did not owe—not more than half of it, anyway. Did Mr. Weston reply that if he had to borrow the money, and if the bank would lend it to him, he was willing to sign the note for that purpose? The answer is yes. This indicates Mr. Weston's co-operativeness, even although he realized he was the victim of the most shameful outrage.

Then did Mr. Weston sign the following letter, first, surrendering his security in the form of \$4,000 worth of bonds which I have already mentioned; second, certifying the enclosure of an \$1,800 cheque, presumably drawn upon the Royal Bank of Canada, Cardston. The answer is yes. I shall read the letter:

Cardston, Alberta,  
20 January 1953.

The Manager,  
The Royal Bank of Canada,  
Cardston, Alberta.

Dear Sir:

I would appreciate it if you would hold the undermentioned bonds and enclosed cheque in the amount of \$1800 in favour of the receiver general of Canada, as security against income tax assessment by the Department of National Revenue, this security to be released only upon the instructions in writing of the Department of National Revenue, taxation division, Calgary, Alberta, following the outcome of the appeal from the assessment. It is clearly understood that the Department of National Revenue has full control of the above security and further they have full authority to request that these be forwarded to their department if they so deem it necessary. These instructions and order are irrevocable by me.

Dominion of Canada bond 3 per cent March 1/54 for \$1,000

Dominion of Canada bond 3 per cent January 1/59 for \$1,000

Dominion of Canada bond 3 per cent June 1/60 for \$1,000

Dominion of Canada bond 3 per cent February 1/62 for \$1,000

Yours truly,

R. Weston.

Did this move put Mr. Weston and his banker in the difficult financial position of Mr. Weston having drawn a cheque for