

Concerning the specific aspect mentioned by the Hon. Member, namely the establishment or the absence of tariffs on the importing of artwork or paintings from the United States to Canada, I am not too sure, but I believe that the reverse is also true. What I mean is that the United States does not have any tariffs applying to the exporting of artwork by Canadian artists to the United States.

However, I believe that the question asked by the Hon. Member goes beyond the general concept of the taxation system as applied to artists.

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[English]

NATIONAL DEFENCE

MILITIA DEATHS INQUIRY—TRAINING OF DRIVER

Mr. Bill Blaikie (Winnipeg-Birds Hill): Mr. Speaker, I have a question for the Minister of National Defence concerning the inquiry into the deaths of Privates Krosney and Laurendeau last August. The Minister will know that I received a copy of the transcript of the inquiry through Access to Information. Subsequent to that, the Minister provided me with a copy of the recommendations which had been left out of what had been released by Access to Information. I commend the Minister for providing me and, through me, the family, with those recommendations.

Having had a look at the recommendations, and I hope the Minister has had that opportunity, we are concerned that the recommendations do not deal with what we consider to be the fundamental concern raised by that accident, namely, the qualifications and experience of Private Krosney to drive the vehicle in the context in which he was driving it, that is, with a gun on top, a trailer, and so on. Has the Minister had an opportunity to look at those recommendations? If so, is he satisfied that they deal with that fundamental problem? I do not believe they do. If he has not had a chance to look at the recommendations, will he do so? Will he ensure that the Militia addresses that particular concern? In my view, the recommendations do not do that.

Hon. J.-J. Blais (Minister of National Defence): Mr. Speaker, I have had an opportunity of reviewing the recommendations. The hon. gentleman has had an ongoing interest in this matter. If there are matters that he would like to see addressed, or if there is additional information that he wants to solicit, I will be pleased to receive any requests for that information and see what effort can be made in order to provide the information requested.

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NATIONAL REVENUE

SEIZURE OF TAXPAYER'S BANK ACCOUNT

Mrs. Jennifer Cossitt (Leeds-Grenville): Mr. Speaker, my question is for the Minister of National Revenue. On March

Oral Questions

28 the Minister assured my colleague from Crowfoot, and all Canadian taxpayers, when responding to a question regarding the matter of third party demand notes, "that we do have a lot of respect for both the law and the taxpayer and that any action we might take is in keeping with the utmost fairness and justice for everyone." How can the Minister justify this statement when, last January, his departmental officials proceeded through a third party demand note to seize over \$5,400 from a constituent's bank account seven days after a bank draft had been sent to pay the entire amount of taxes owing?

● (1500)

As of today, Mr. Speaker, Revenue Canada has yet to return fully the money that has in effect been stolen from my constituent's bank account. I would ask where are the justice and fairness in a despicable action of this kind?

[Translation]

Hon. Pierre Bussières (Minister of National Revenue): Mr. Speaker, if the incident referred to by the Hon. Member really happened as she has indicated, I would like to apologize on behalf of the Department for what has occurred. However, I want to remind her that on the one hand, there are over 19,000 employees in the Department and that on the other hand tax returns are processed and updated by computers and that there can occasionally be a breakdown in communications between the Taxation Data Centre and the District Tax Office. If the facts are as reported by the Hon. Member, I must say on behalf of the Department that I am sorry about it. However, the Hon. Member will admit that mistakes can happen because of the human factor involved.

[English]

Mrs. Cossitt: Mr. Speaker, I can assure the Minister that the facts are as presented. I would say that it will certainly take a lot more than his six-page letter addressed to a new Deputy Minister to outline the corrective action that is necessary to put a human face on the tax Department.

Some Hon. Members: Hear, hear!

Mrs. Cossitt: Mr. Speaker, I would say that it would take the resignation of a Minister who is incapable of giving responsible directives to his officials.

REQUEST FOR AMENDING LEGISLATION

Mrs. Jennifer Cossitt (Leeds-Grenville): Mr. Speaker, my short supplementary question is also directed to the same Minister. Will he take steps to introduce immediately legislation based on the proposals contained in the PC task force on taxation which, if implemented, would take a giant step toward humanizing Revenue Canada, so that Canadian people will no longer have to fear "Big Brother"?

Some Hon. Members: Hear, hear!