

city. However, the union did not want to accept that explanation. Again, when Friday night comes around our men generally want to go back to their homes, and as our trucks are returning in that direction we carry them back home without charge. If this amendment passes we will have to make a charge for giving them a lift home. It seems to me that that would certainly cause ill will.

The departmental inspectors are very intelligent men. They come to our plant and go over the books, and from what I can gather they are very careful in their work. One inspector from the Sales Tax Division came to our plant, looked over our books and said: "There is nothing I can find to report on. Surely I should be able to find something to justify my being here today". But he could find nothing, and he went away pleased.

The tax collector wants to put a blanket over everything; if you can get out from under, all right. That has been so all through the years, when I was a member of the Legislature of Nova Scotia, and also after I came here. Talk about "the liberty of the subject", when what a man is being asked to do is to prove himself innocent! There is now on the statute books legislation under which an inspector from the Fisheries Department can go in and make an arrest, and the obligation is on the man arrested to prove himself innocent in a case which is pretty much a matter of opinion. I have always thought that that kind of thing was bad law, and that it was something which should not be permitted, because we always assume that a man is innocent until he is proven guilty. However, in the enforcement of this law the officials seem to take the ground that efficiency is everything.

In discussing this procedure with a woman acquaintance who was a law clerk in the income tax branch of the Department of National Revenue I remarked that it was terrible. She said, "Without it we could not get convictions". My reply was that it seemed to me the department should take its chances without resort to provisions of that kind. But it does not do so, and now the law is so stringent that one's chances are doubtful even if one is innocent. It seems to me what is uppermost in the minds of the officials is the idea of making collections easily and without expense, and they have little regard for the liberty of the subject. But such actions have wide significance; and I agree with the honourable senator from Gulf (Hon. Mr. Power), who has been long in public life and has good political sense, that we would be well advised to leave the act unamended in this respect. I shall vote, as I did in the committee, for the honourable senator's motion.

**Hon. Gray Turgeon:** Since I intend to vote against the amendment of the honourable senator from Gulf (Hon. Mr. Power) I want to say a word, not argumentatively but by way of explanation of the amendment proposed by the bill. I am taking the liberty of doing so in spite of the fact that I am not a lawyer, and have no connection with the administration of courts or the formulation of judgments under the existing legislation. The present wording in the act is "the value of board, lodging and other benefits (except the benefit he derives from his employer's contributions . . .)", and if I correctly understand the matter a question arose as to whether the word "and other benefits" meant benefits other than from board and lodging or included what is ordinarily meant and understood by those words.

Since this amendment has been put in the bill, it is clear that the existing legislation was designed and passed in the other house to include benefits outside of those comprised in the term "board and lodging", and the amendment in the bill for which we are asked to vote is for the purpose of clarifying the situation to make it plain that board and lodging are not included within the meaning of the three words "and other benefits". The words "of any kind whatsoever" are inserted by way of interpretation of the fact that "and other benefits" in the existing legislation are outside of the term "board and lodging", and the exception still remains, as stated: "except the benefit he derives from his employer's contributions to or under. . ." —in place of "an approved superannuation fund or plan"—"a registered pension fund or plan." That change might make more difference to the effect of the legislation than the words "of any kind whatsoever", concerning which we are to vote in a little while, because these four words relate only to the benefits under the term "board, lodging and other benefits". To repeat: the words "registered pension fund or plan" may make a bigger difference than the words "of any kind whatsoever". Therefore, as a parliamentarian, I intend so to vote for retention of the words "or any kind whatsoever" in the bill. Between now and the next session we can easily examine the whole situation, and if it is shown that the addition of these words will inflict an injustice upon taxpayers we can take such action at that time as we see fit. If, however, these words are deleted we shall throw back on the Tariff Board the same element of doubt which evidently exists, and which led the other house to pass this clarifying phrase.

As I have said, I therefore intend to vote against the proposal of the honourable senator from Gulf and in favour of the bill as it has