

Canada Pension Plan

amination of records. I do not think it would be at all feasible for the Department of National Revenue to have to obtain a search warrant every time it wanted to go and examine payroll records in an employer's place of business. If you want the department to be operated efficiently, parliament should not require this to be done. If parliament is not interested in the efficiency of the operation of the Department of National Revenue, and if it wants the Department of National Revenue to be obtaining search warrants in connection with businesses all over the country in cases where we do not really need them, this would serve no useful purpose whatsoever. Most businessmen like the department to come in and assist them with these things; they like them to come in and clear them, as it were.

Ordinarily what will happen under this clause is that we will go in, look at the records, find out that the employer is carrying out his obligations to the employee and to the government, and that is all there will be to it. The only cases with regard to which we would invoke clause 26 (1) (b) would be where we had reason to suspect fraud. Then, of course, we would take the record which we believed supplied evidence of fraud. If we did not take the record at that time and a person had committed fraud, everybody here knows how quickly a record can disappear. I think the clause has gone further in trying to help the businessman than any other similar section, and I would include in that the section written into the Estate Tax Act, which was the basis on which this particular provision contained in subclause (3) was written into this bill. It has gone much further than any provision in any other act; it has gone much further than the Income Tax Act in moving toward helping the employer.

To say that we are forced to photostat documents that we may have in our possession would, I believe, place upon the department a very heavy burden. In most cases businessmen will not require their payroll records beyond the current year, so if the department seized them, they would not request the department to photostat them and send the photostats or the originals back. But I would think that if they wanted them, we would be most pleased to do this. However, as I have said, in most businesses the payroll records of the previous year are not a matter of interest to the businessman after the year is over, and they simply file them away. One must remember that under this clause of the bill the only records in which we would be

interested would be those in relation to contributions under the Canada pension plan.

Mr. Aiken: You don't say that.

Mr. Churchill: Why don't you so state?

Mr. Benson: It does say, "for any purpose relating to the administration or enforcement of this act."

Mr. Lambert: That is as wide open as a barn door.

Mr. Benson: I believe, and have been so advised by my officials, that this is the minimum sort of provision that we need here in order to carry out an orderly administration of this act; and on this basis, Mr. Chairman, I do not intend to move any amendment to the clause.

Mr. Churchill: All right. Then we will have a good debate.

Mr. MacEwan: Mr. Chairman, I have been listening to what the minister has had to say and I am not going to be long in my remarks. I certainly was not convinced by his argument when he read from clause 26 (1) (b) that the records would be kept until their production in any court proceedings is required. Perhaps in smaller areas court proceedings might come on quickly; but I am advised that in larger, metropolitan areas such as, for instance, Toronto, Montreal, etc., this would not be the case.

The point I want to make is this. The Nova Scotia liquor control act, for example—this is said purely as a lawyer, of course, and there is nothing personal in it—contains many sections which throw the burden on the accused persons to prove that they are not guilty. But even in that act there is a section which provides that in making searches the law officers must have a warrant before they can go to a place to see if there is any liquid gold there in quantities, which should not be there. It might be a little different, according to what the search is for, but I would think—

Mr. Benson: Mr. Chairman, I wonder whether the hon. member would allow me to point out that a search is not being provided for under this particular clause of the bill.

Mr. MacEwan: I beg your pardon?

Mr. Benson: This is not a search provision in this particular bill; it is not to provide for a search as such.

Mr. Ricard: It sounds exactly like it.