

Would this mean that one plan may not be accepted, because of this provision?

Miss LaMarsh: No.

Mr. Benson: No, Mr. Chairman. If the benefits were comparable and if the province of Quebec, in its wisdom, decided to put such a provision in its act, I do not think it would make them not comparable.

Clause agreed to.

On clause 23—*Minister may assess amount payable.*

Mr. Lambert: Mr. Chairman, I would like to ask a question in connection with sub-clause 2 of clause 23, which provides for the minister making an assessment. There is an indication in this clause that the assessment is subject to being varied or vacated on appeal under this act.

I have looked at the provisions for appeal generally under the act. Am I right in saying that it is first subject to decision by the review committee and then the pensions appeal board; or to just what tribunal does an appeal from assessment lie?

Mr. Benson: First to the minister and then to the pensions appeal board.

Mr. Lambert: It is to the minister?

Mr. Benson: In the first instance.

Mr. Lambert: And then to the pensions appeal board?

Mr. Benson: Yes.

Clause agreed to.

On clause 24—*Recovery of contributions, etc. as debt due to Her Majesty.*

Mr. Lambert: Mr. Chairman, I realize that under subclause 2 any deductions from the remuneration of an employee are to be held by the employer and are subject to certain priorities in the event of the collection of debts and bankrupt estates. Where does this rank in regard to the Income Tax Act and the unemployment insurance fund; or do these moneys share equally the degree of priority with regard to deductions of income tax and contributions with respect to the Unemployment Insurance Act?

Mr. Benson: Mr. Chairman, I would refer my hon. friend to the statement in this regard made by the assistant deputy minister of justice on page 1776 of the report of the pension committee, which deals with this question rather fully.

Mr. Lambert: That does not answer my question.

The Chairman: Shall the clause carry?

Mr. Alkenbrack: Mr. Chairman, I wish to refer briefly to clause 24 (3), with which I believe we are now dealing. This clause deals with the manner in which an employer shall treat deductions made from the remuneration of an employee. I intended to make some brief remarks on this question when reference was made earlier to what employers would have to do under this bill. Employers are called upon by the government to perform all these duties free gratis for the country. I do not think any government, federal or otherwise, has any licence to saddle the businessmen of this country with any more bookkeeping duties on behalf of government.

I note in this clause that the employer is required to keep separate the amounts deducted; that is to say, he has to keep separate and apart from his own moneys all these monthly payroll deductions. They must be kept in a separate account and shall be deemed to be held in trust for Her Majesty. I ask the minister again, does the Canadian businessman have to do all these things and assume all these responsibilities free gratis for us?

I submit that it is unreasonable to ask him to do so, and I suggest that some small remuneration should be paid to the businessman for undertaking this work on behalf of the government. Most business offices are already forced to devote one day a week or more to providing unemployment insurance and other taxation data for the government. I ask the minister, can he not do something in this legislation which would compensate the businessmen of Canada for their bother?

The Chairman: Shall the clause carry?

Clause agreed to.

Clause 25 agreed to.

On clause 26—*Inspection.*

Mr. Aiken: Mr. Chairman, I have some remarks to make on this clause which are somewhat similar to those just made by the hon. member for Prince Edward-Lennox. I think this is also the appropriate clause to make some remarks about the confiscation of documents by the government. I would like to ask just one question, to start with. This bill requires an employer of even one person, as I understand it, to make deductions, keep books and remit deductions to the Department of National Revenue. As a preliminary