

*Oral Questions***NATIONAL REVENUE**

DEPARTMENT'S TREATMENT OF ARTISTS

Mr. Geoff Scott (Hamilton-Wentworth): Mr. Speaker, my question is for the Minister of National Revenue. It is very general, but the situation is certainly disturbing. Why is Revenue Canada continuing to harass and reassess Canada's artistic community in spite of repeated calls for a moratorium? How can the Minister justify actions against artists even while a special sub-committee of this Parliament is meeting to discuss Revenue Canada's procedures? This is a disgraceful contempt of Parliament, Mr. Speaker.

[*Translation*]

Hon. Pierre Bussières (Minister of National Revenue): Mr. Speaker, the Hon. Member does not seem to be aware of the most basic rules of this House. What is even worse, he does not even show the least respect for legislation passed by Parliament. What he is asking me to do, in view of the fact that a certain matter is being considered by a committee, is to suspend the application of some of the Income Tax Act provisions for the benefit of a specific group of taxpayers. The Hon. Member should try and learn a little bit more, first about the practices of this House, and second about how our laws are applied.

As long as the Minister of Finance has not decided to change our fiscal policy and has not proposed amendments to the Act in this House, the Minister of National Revenue must apply the statute as it is written.

I must also point out that we are not chasing after artists specifically. I can even tell him that two out of three artists who have written to me, after my invitation to these artists to call on their District Office, have told me: "We went as you suggested and we are very satisfied with the way we were able to come to terms with your officials." I can also add that I announced last week that we had accepted the first of the three recommendations made by the Canada Council with respect to the way artists are treated by the Department of Revenue. We have accepted the first recommendation. We are considering the other two which concern the Council grants, and I can tell the Hon. Member that our way of treating this group of taxpayers is as equitable as possible.

[*English*]

Mr. Scott (Hamilton-Wentworth): Mr. Speaker, I am glad to see the Minister reads his own press release, and that we did not have to get this through the freedom of information provisions.

Some Hon. Members: Hear, hear!

REQUEST FOR POSTPONEMENT OF PROCEEDINGS AGAINST
ARTISTS

Mr. Geoff Scott (Hamilton-Wentworth): Mr. Speaker, I have another question for the Minister of National Revenue.

Why has the Minister not gone one step further in the interest of fairness and ordered all proceedings against artists to cease at once—

Mr. Lapointe: It is impossible.

Mr. Scott: —at least until the special subcommittee of this Parliament has completed its work?

[*Translation*]

Hon. Pierre Bussières (Minister of National Revenue): Mr. Speaker, I find it difficult to understand the Hon. Member's way of looking at equity and fairness. He is telling me this: "Do not apply the law; go against it; go against Parliament; go against the court rulings because some issue is being considered."

Mr. Speaker, if this is the Hon. Member's idea of fairness and equity, I have serious doubts about his approach.

[*English*]

DEPARTMENT'S AUDITING PRACTICES—TRAINING FILM
STATEMENT

Miss Pat Carney (Vancouver Centre): Mr. Speaker, my question is also for the Minister of National Revenue. Last night on CBC television a Revenue Canada training film was shown in which it was stated that Revenue Canada auditors treat audits as fishing expeditions. Is that the policy of the Minister's Department, that audits are fishing expeditions? If it is not, why is the Minister using the film?

[*Translation*]

Hon. Pierre Bussières (Minister of National Revenue): Mr. Speaker, the Hon. Member is referring to a film used to train a very specific group of auditors, and I am referring to those who audit large corporations. The Hon. Member is quoting part of a sentence spoken in the film which, if I am not mistaken, lasts about forty-five minutes and is meant to stimulate discussion at seminars held by our auditors.

After the film is shown, the auditors are asked to share their experiences, to see how they can improve the performance of their duties when auditing the files of large corporations.

Therefore, I think it is ridiculous of the Hon. Member to take a sentence and quote it out of the general context in which a training film is used.

[*English*]

Miss Carney: Mr. Speaker, the Minister's answer is a red herring. Considering the fact that we have repeatedly asked to have that training film made available to us and he has refused to do so, he can hardly complain that we are taking things out of context.

TRAINING OF OFFICIALS TO ANSWER TELEPHONE INQUIRIES

Miss Pat Carney (Vancouver Centre): Mr. Speaker, my supplementary question is addressed to the Minister of Na-