I wish to state the positive side for a moment before taking my seat. I think corporations have a real case, in some ways a better case than individuals, for the right to appeal in camera; because I think any fair-minded man will agree, if you consider the point on its merits, that it is an injury to a corporation in competition with others to have its affairs spread out and made public. If you consider that, then it makes a prima facie case for the right to appeal in camera, and you must have a much more substantial foundation than I suggest the hon. member now has to deny that right. As a matter of fact, I think you really put a kind of handicap on the corporation if you insist that its appeal has to be heard in public. I should think a corporation might very well consider whether a full disclosure to its competitors of the details of its business might not be such an injury that it would rather not take an appeal.

I repeat what I said a few moments ago. What have we? On what substance are we proposing this legislation, which I suggest can be injurious, and which I suggest further there is no adequate case to support? The hon. member for Winnipeg North Centre himself speaks about the individual cases, and the final point I wish to make is that if we deny the right to appeal in camera to corporations, that is just opening the door. The next thing that will happen is that it will be denied for individuals. It will be quite possible.

Indeed, the hon. member for Winnipeg North Centre, being so ingenious in argument, I can quite believe that if we passed this bill, if we give him his way with regard to corporations, he might come back with a very, shall I say, ingenious argument that now having denied the right to corporations this house should deny it to individuals. Indeed, I would say he might very well argue that corporations, with their auditors and various safeguards by which shareholders protect themselves against their managers, were much less likely to be bringing in inaccurate or improper returns than individuals, either because the individual is not sufficiently familiar with the matter or because he has nobody to check him up as have the individuals who present corporation returns.

I do not think a case has been made out for this measure; therefore I propose to vote against it.

Hon. J. J. McCann (Minister of National Revenue): Mr. Speaker, if I remember correctly this is the fifth time in ten years the hon. member for Winnipeg North Centre has introduced a bill designed to limit what I shall refer to as the secrecy provisions of the Income Tax Act. I feel that I shall have to oppose this bill, because I do not think these amendments are in the public interest.

Unlike its predecessors this bill seeks to limit the provisions of subsection 2 of section 91 and of section 133 of the Income Tax Act only in respect to corporations, leaving the present provisions of the sections apply as at present to individuals. I am of the view that this definitely would be class legislation.

All corporations are persons under the law. Certainly they are subject to the same requirements under the law, and are entitled to the same protection of their rights. Every reason for maintaining the secrecy provisions for the protection of the individual applies with equal force to corporations. In fact the vast majority of corporations are owned through share holdings by one person or by a very small group of persons who have assisted the one person financially in the establishment or in the extension of his business.

Most of these corporations are in substance proprietorships under a legal corporate form. I do not intend that what I have to say shall be limited to small corporations, because I feel my remarks apply to all corporations, whether large or small, just as they do to individuals.

As everyone knows by common knowledge, from time immemorial the Englishman's home has been his castle, and all affairs pertaining to him and to his family are protected by law from trespass or exposure. You may not enter his home without his permission; you may not ascertain his private affairs without a voluntary disclosure. This right of privacy that every Englishman possesses is as strong in the countries of the commonwealth as it has been from time immemorial in England, whence we draw so many of our laws and so much of our tradition.

These comments are not comments in law; they are comments on things vital to the nation and the welfare of the people, and are instinctively understood, appreciated and jealously guarded by common consent of every citizen in every nation.

The provisions of the Income Tax Act respecting the right of the taxpayer to have his appeal heard in camera, and the provisions respecting secrecy which this bill proposes to amend, have been in the income tax legislation since it was first introduced in 1917. I think it may be taken that these provisions are a recognition of the inherent right of the citizen to have his business affairs