for the man on a salary, and that is a different problem. I was amazed at the number of letters I received in response to what I said a year ago. I have three folders full of such letters and the bulk of them came from tax areas other than the London district. The bulk of these letters came from the Windsor, Kitchener and Waterloo districts. I want to say this, too, that in my opinion the vast majority of Canadian citizens, and those who are self-employed, are law abiding honest people who are trying to make an honest return. However, as the minister for Kamloops pointed out, a citizen may find himself—

Mr. McIvor: Oh, oh.

Mr. White (Middlesex East): You may laugh at the department, sir, but let me tell you that I believe in democracy and the people in my constituency will be the judges of this income tax department, and not you. The people will be the judge and I will accept their judgment one way or the other. I am not afraid of the opportunity of accepting it.

Mr. McIvor: Mr. Speaker, I rise on a question of privilege. It was only because the speaker referred to the hon. member for Kamloops as the minister for Kamloops that I laughed.

Mr. Fulton: Why laugh at that?

Mr. White (Middlesex East): Future events cast their shadows before.

Mr. Harris: A very long shadow.

Mr. White (Middlesex East): The officials of this department believe they are a law unto themselves and taxpayers have come to me with fear in their hearts about what was going to happen to them. I should like to point out to the minister that there is a widespread and growing resentment of the tactics that have been used by these officials in the past. I am warning his department that there is distinct animosity towards the officials, and a rising tide of fear and resentment. As I mentioned a year ago, a curtain of terror drops down around a taxpayer when these people move in. As I said before, I was alarmed and dismayed at the number of letters I received from Canadians all over Ontario.

This is an important subject because I noticed throughout the throne speech debate speaker after speaker mentioned one aspect or another of income taxes and income tax returns and the impact they were having on the community and people. There are also many resolutions on the order paper dealing with income taxes and this reflects the thinking of the Canadian people and their representatives. There are many sections of the act that permit varying interpretations, so that in one tax area a taxpayer may be treated differently from a taxpayer in another area. Then, as the hon. member pointed out, the department can go back for a couple of years. I have had it brought to my attention that in some cases the investigators demand payment before they leave the taxpayer's residence, and that would seem to me to be going just a little too far.

Then, what of the income tax appeal board? The general public, especially the small businessman, the individual farmer or those who are self-employed, have not had a great deal of experience with courts of law. They hesitate to have anything to do with them and would sooner pay what the income tax officials say they owe and say nothing about it. But suppose they do pay it, that is no guarantee that a year or two later these same officials will not come back and say there has been another error and the taxpayer owes another couple of hundred dollars or another couple of thousand dollars. In fact, that has happened. Where is it going to end? No one knows where it is going to end. As I say, the people have not a great deal of confidence in the appeal board.

I have before me a judgment issued by the income tax appeal board on April 6 of this year. I know the people concerned in this case because they are neighbours of mine. In fact, I advised them to take their case to the appeal board. In this particular case a girl worked for her father for ten long years in the tobacco fields. There was more or less a tacit understanding between the father and daughter that she would receive $100 each year to keep herself clothed and he would keep $700 per year for her until such time as she might ask for it. Her intention was to take the balance when she married and help start up a home. After ten years she asked her father for the balance and he paid it, but the income tax people came along and asked her for over $1,900. If she had accepted the money each year and placed it in the bank for her own use, she would not have been subject to tax but she allowed her father to be her banker and he used the money to carry on his business and produce wealth for this country.

I am just going to read one or two excerpts from this judgment which is signed by Cecil Snyder, assistant chairman of the appeal board.

> At the hearing the appellant testified that she had been employed by her father to work on his tobacco farm from 1943 to 1953, with the exception of the year 1948. It was agreed that her yearly wage should be $800. Her father gave her approximately $100 per year as "spending money" and retained the balance of her wages in trust until