

Income Tax Act

before the house for debate now, and it seems to me this is a dubious use of the rule.

Mr. Scott: If the hon. gentleman would give us an assurance that this subject will come up immediately for debate I should be glad to withdraw my suggestion.

INCOME TAX ACT

Hon. Walter L. Gordon (Minister of Finance) moved the third reading of Bill No. C-91, to amend the Income Tax Act.

Hon. Gordon Churchill (Winnipeg South Centre): I rise at this point to ask for information. Bill No. C-91 has been before the house on several occasions. It was amended in several respects and we were quite prepared to complete third reading today, but we should have in our possession the reprinted, amended bill, and copies of that bill have not reached our desks. May I ask the Minister of Finance if they are ready?

Mr. Gordon: Yes, they are ready, Mr. Speaker.

Hon. Marcel Lambert (Edmonton West): I should like the minister to assure us that the change which was requested by the hon. member for Pontiac-Témiscamingue (Mr. Martineau) has been made. This was why the bill was held over last night.

Mr. Gordon: I am glad to give that assurance. I made inquiries earlier this afternoon to make sure the bill had been reprinted in accordance with the undertaking given last night. I am sorry a copy was not sent to the hon. member for Winnipeg South Centre. I believe a copy was sent to the hon. member for Digby-Annapolis-Kings (Mr. Nowlan).

Mr. Churchill: It is not a question of sending one to me. They should be circulated to every member of the house. May I ask the Minister of Finance if he will assure us at this stage, so as not to delay proceedings, that the bill as reprinted is correct in every particular and that the amendments have been made?

Mr. Gordon: To the best of my knowledge and belief, Mr. Speaker.

[Translation]

Mr. Gilles Grégoire (Lapointe): Mr. Speaker, before third reading is given to this bill to amend the Income Tax Act, I should like to deal once again with a subject which particularly affects us and which we want to consider when we have the opportunity to do so. We are asked to pass the income tax

[Mr. Pickersgill.]

bill presented by the Minister of Finance, but we are most conscious of certain obligations imposed upon us when considering, from a practical point of view, bills placed before parliament.

We have protested on many occasions against the application of certain bills passed by parliament or against the manner in which these are applied. I merely want to point out to the minister that the Income Tax Act, which we have already passed and amended today, is applied in a vexatious manner in the province of Quebec, especially as regards receipts for charitable donations. Every day, we get complaints about the attitude of the income tax inspectors of the Quebec office concerning the application of the income tax legislation we are passing.

Therefore, I wish to take this opportunity to ask the Minister of Finance to see that, not only we pass income tax legislation, but also—and it is his responsibility—that inspectors respect the legislation that is passed at the request of the Minister of Finance.

Pieces of legislation are submitted to us, explanations are provided but those responsible for their administration should administer them exactly as they have been passed and not only according to their whim or at their convenience, by annoying taxpayers and treating them almost as thieves; they should see that the taxpayers are given satisfaction, in accordance with the provisions of the law, since taxpayers must not only pay to provide for the needs of the government, but at the present time they must put up with the inspectors, especially those of the Quebec office.

I am asking the Minister of Finance, before the third reading, to assure us personally, either by way of an investigation or otherwise, that the pieces of legislation which he sponsors, the measures of the Minister of Finance concerning taxes, are strictly complied with to the satisfaction of taxpayers.

[Text]

Mr. Speaker: Is it the pleasure of the house to adopt the said motion?

Some hon. Members: On division.

Motion agreed to and bill read the third time and passed.

**BANK ACT—QUEBEC SAVINGS
BANKS ACT**

EXTENSION FOR ONE YEAR OF AUTHORITY
TO CARRY ON BUSINESS

The house resumed, from Tuesday, May 19, consideration in committee of the following resolution—Mr. Gordon—Mr. Lamoureux in the chair.