

Income Tax—Calgary area farmers

them at their face value I would be misled, as would anybody else who reads *Hansard*, because the purpose for which this was sent out was quite clearly to establish the net worth of these farmers and in some cases at least arbitrarily to assess them for income tax purposes back over a period of years. It was wrong to answer the question in that way. In other words, it looks to me like an attempt at evasive tactics as far as giving to me as a member of this house and the house generally a true picture of the situation with regard to how this income tax is being collected from farmers.

I put another set of questions on the order paper and got a return on March 3, to further clarify this matter. The first of these questions was:

Were letters, similar to the ones sent to farmers in the Calgary income tax area, sent out to farmers in all provinces?

The answer was:

No. Similar letters were sent in the Edmonton district in Alberta, in Manitoba and in Ontario.

In other words, the only places in Canada in which farmers are having this letter sent out, and in which they are being brought in and subjected to inquisitorial methods, are in Alberta, Manitoba and Ontario. If this is being done in these three provinces to farmers, why is it not being done in all provinces? Why is it not being done in Saskatchewan where conditions are certainly the same as they are in Manitoba and Alberta? Why are these letters not being sent out to those farmers, and why are they not being treated in the same way? The only answer that suggests itself to me is that probably the Minister of Agriculture (Mr. Gardiner) was able to exert sufficient influence so that such treatment was not given to farms in Saskatchewan.

Mr. McCann: Shame; poppycock.

An hon. Member: What is the reason?

Mr. Harkness: The minister says "poppycock". I should like to get any other reason. In other words, this is the one that suggests itself as the only possible reason, because we have exactly the same conditions in Saskatchewan as in Alberta and Manitoba. Yet, the farmers in Saskatchewan are not being subjected to these methods. Again why is it in Quebec, where conditions are certainly similar to those in Ontario as far as farmers are concerned, that such letters are not sent out? Once more the inference

that one would draw seems to be fairly obvious.

However, the general question remains. If certain farmers in three provinces are being subjected to this sort of thing, why are farmers throughout Canada not being subjected to it? Why pick on the people in three provinces only to give them this treatment?

Following the appearance of the answers to these questions and some comments I made in the Calgary *Albertan* I received some letters from farmers in connection with this. I have one here which details just what happens when a farmer is called in for this interview which has been represented to him is going to be of benefit to him. This man writes as follows. I will not read the whole letter:

I know of what took place at the meetings, and of the gestapo methods of questioning.

Mr. Speaker: Order. Is the hon. member reading a private document? If so, he will have to divulge the source.

Mr. Harkness: That is fine with me, Mr. Speaker. I wrote and got this man's permission to divulge his name. The letter is written by W. H. Evans of Calgary. He says:

I know of what took place at the meetings, and of the gestapo methods of questioning. Our objection is to the demand for a net worth statement. As far as I can learn no other industry but farmers are asked for a net worth. As so many things over years and years could go into a net worth which are not taxable, I am convinced such a demand is definitely not just. So you will have a clear picture of what takes place at a first meeting with tax officials, the person would go in with receipts and expenditures prepared to answer questions regarding the years asked for. Then without any warning: We want your net worth and how did you acquire those things? In the case of my son the questioning went this way: What did you do with your gratuities when you were discharged from the air force?

Now, there is the first thing. A man who is an air force veteran is taken into the income tax office and the income tax people ask him: "What did you do with your gratuities?" What business is it of theirs what he did with his gratuities? Surely, when a man returns here after fighting for his country, the last thing he should be subjected to some seven or eight years later is a demand to know how he spent the money he got as gratuities.

The next question was, "What clothes do you buy?" Is it any business of the Minister of National Revenue (Mr. McCann) and his officials what clothes a farmer or any other