

*Oral Questions*

request that was made to Kitchener City Council for direct access to its data base as "a fishing expedition". He said that such fishing expeditions have long been carried out with regard to Canadian municipalities, hospitals, school boards, and lists of payments to all doctors in a province from some health insurance plans. Is it the policy of the Minister to authorize fishing expeditions by his Department?

[Translation]

**Hon. Pierre Bussières (Minister of National Revenue):** Madam Speaker, I think the Hon. Member is playing with words. If he reads the article and tries to understand the explanations given by the Deputy Minister, he will realize that a witch hunt or fishing expedition is not at all what we have in mind when we ask for certain data. I have previously had occasion to explain to the House, in answer to questions on the same topic, that when we believe an individual or group of individuals are not entering all their income on their income tax returns, we want to check whether there is additional income that should be accounted for through our auditing operations.

[English]

PARLIAMENTARY SECRETARY'S COMMENTS ON STATEMENT  
ATTRIBUTED TO DEPUTY MINISTER

**Hon. Perrin Beatty (Wellington-Dufferin-Simcoe):** Madam Speaker, one person who clearly has not been convinced by the Minister is the Hon. Member for Kitchener, the Parliamentary Secretary to the President of the Treasury Board, who is quoted in the *Kitchener-Waterloo Record* of November 26, 1983, as asking how the Deputy Minister, Mr. MacDonald, "could have the gall to state what government policy is. He has no right to do that. I am certainly going to take it up with the Minister."

Did the Member for Kitchener take this up with the Minister? Did he in fact state to the Minister, as he stated to the *Kitchener-Waterloo Record* with reference to Mr. MacDonald's comments, that "it's proposterous he made the statement. Why does he think we put in the Privacy Act?" If indeed the Member for Kitchener, the Parliamentary Secretary to the President of the Treasury Board, took this up with the Minister, has the Minister agreed with the position that is being taken by the Member for Kitchener, or does he stand with his Deputy?

[Translation]

**Hon. Pierre Bussières (Minister of National Revenue):** Madam Speaker, I did have a chance to discuss the matter with the Member for Kitchener. We discussed the procedure followed by the Department of National Revenue in performing its duties, to ensure that the Income Tax Act is enforced equitably and that each Canadian taxpayer pays his fair share, unlike what the Progressive Conservative Party would like to see. They would prefer to have the Income Tax Act enforced inequitably. Let people who can get away with it defraud the system and let others who have no choice pay more taxes, an

attitude that deliberately ignores the principle of equity that should be applied to all Canadian taxpayers.

[English]

REQUEST FOR MINISTERIAL DIRECTIVE

**Hon. Perrin Beatty (Wellington-Dufferin-Simcoe):** Madam Speaker, what the Conservative Party is asking for is equity and respect for the taxpayers of Canada. Is the Minister not aware of the statement that was made by the Member for Kitchener, the Parliamentary Secretary to the President of the Treasury Board? He said that as a result of his representations and of this request that was made to Kitchener, he expects that this Minister will be issuing a directive to all district offices to put curbs on these fishing expeditions in the future. Did the Hon. Member for Kitchener know what he was talking about? If he did, when will that directive be issued?

● (1420)

[Translation]

**Hon. Pierre Bussières (Minister of National Revenue):** Madam Speaker, in the preamble to his question, the Hon. Member made a comment on equity. I may remind him that the basic principle of equity, in administering the Income Tax Act, is to ensure that we all pay our fair share. Moreover, the responsibility of the Department of National Revenue for ensuring that this is done means that we must perform audits. By requesting certain data from public institutions such as municipalities or school boards we are fulfilling our responsibility, which is to check whether each Canadian taxpayer is paying his fair share of income tax.

[English]

COSTS OF APPEALING INCOME TAX ASSESSMENTS

**Mr. Chris Speyer (Cambridge):** Madam Speaker, my question is directed to the same Minister. The Income Tax Act has a built-in roadblock which prevents many Canadians, especially middle class Canadians, from obtaining tax justice. That roadblock is the question of costs. Before people can appeal an income tax assessment they must put the money up front, they must retain a lawyer, they must retain accounting advice, and then, at the end of the day, even when an appeal is successful, they cannot be compensated for their costs. Will the Minister, as a matter of government policy, permit the taxpayer who is successful in his appeal against an assessment, costs for the ordeal?

[Translation]

**Hon. Pierre Bussières (Minister of National Revenue):** Madam Speaker, in any case, the Hon. Member's suggestion would require amendments to the Income Tax Act, which is subject to the tax policy proposed by the Minister of Finance. I will take his suggestion as a representation that I shall discuss with the Minister of Finance.