

same time laid hold of the maid: which the father resenting, immediately knocked out the ruffian's brains with his hammer.”

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Taxation has long been the instrument of persecution. In England, for example, Jews were forbidden from joining any of the artisan guilds and could not own land. Thus, confined to money lending and finance, they were taxed on their goods, chattels, debts, gifts, and through licences, fines and ransoms. The penalties for non-compliance with the tax laws were severe: imprisonment, property confiscation, seizing of women and children, gouging out eyes, extracting teeth and other cruelties. Indeed, Jews were considered such a valuable economic resource that they were even forbidden from emigrating for fear of undermining the tax base of the country.

France introduced an income tax in 1355 to finance the Hundred Years' War. The rate was set at 4% on the rich, 5% on the middle class, and 10% on the poor. By 1789, taxation was one of the leading causes of the French Revolution.

The British, equally creative and shortsighted in their colonies, imposed a tax on salt [Salt Act] in India claiming a monopoly on all of its production and distribution. Tax collection was subcontracted to oppressive salt agents. On March 12, 1930, Mahatma Gandhi began his now famous 241-mile march to Dandi [on the west coast of India] to protest the tax on an essential ingredient of food. Thousands of his followers on the march were beaten, arrested and thrown in jail.

A year later the tax was reduced, but the damage was done. The nonviolent political struggle against the salt tax was a significant step on the road to Indian independence, which became the first step in the eventual dismantling of the British Empire.

Fast forward to Canada in 1984. To be sure, the techniques of the modern tax collector are more dignified, but not necessarily more sensitive.

The Conservatives, in opposition at the time, created a task force to study the behaviour of the Canada Revenue Agency.

The task force documented its conclusions of the tax collectors' proclivity toward oppressive and insensitive conduct. "What we heard disturbed us deeply. We were distressed by the fear with which ordinary Canadians greet a call from the tax department, a fear that is sometimes cultivated by [the CRA]."

The report didn't stop there. "Another impression that was deeply instilled in us during our tour was that the tax burden is falling disproportionately on Canadians of modest means.... The complexity of the many provisions affecting lower-income Canadians often causes serious resentment.... These taxpayers can least afford the costly professional assistance needed to defend their rights. Another factor that undermines the rights of ordinary Canadians is the sweeping powers given to the [revenue agency]. In some cases, they are even greater than the powers of the police."

Upon attaining power, however, the Conservative government merely issued an impressively titled "Declaration of Taxpayer Rights," but did not enact the declaration as a taxpayer bill of rights.

Thus, unlike Americans — who have their Taxpayer Bill of Rights codified in their Internal Revenue Code — Canadian taxpayers do not have equivalent legal protection.

Canadians, with characteristic politeness, suffer from the costs of complying with the ever-increasing complexity of a badly drafted tax statute, escalating legal and accounting fees, long delays in the resolution of disputes, oppressive procedural rules, draconian interest charges, and heavy-handed collection procedures.

The Income Tax Act deems an assessment to be valid and binding on the taxpayer even if it contains an error or defect or has been incorrectly calculated or improperly issued. The burden is on the taxpayer to show that the assessment is wrong.

Unlike the two-year limitation rule in civil litigation, the taxpayer has only 90 days from the mailing of the notice of assessment, regardless whether he receives the mail, to file his objection or lose his rights of appeal.

The rule places an intolerable burden on taxpayers who cannot afford high professional fees in prolonged litigation.

The rule effectively denies middle-income taxpayers — who pay the most in taxes to support the government's treasury — access to justice in tax law.

To be sure, tax collectors must perform their duties to ensure a fair system of social policy and the smooth functioning of governments.

That does not mean, however, that the system should be heavy handed on vulnerable individuals, who feed the public treasury the revenues that pay the collectors.