

Income Tax Act

confronted with any national emergency so far as the tax bill is concerned, so that excuse is clearly out.

The next reason for closure in any form is when debate is unnecessarily prolonged and obstructive. It is said that the government has the right to get its business through. We have heard that, and I do not think anybody would disagree with that. But when a debate should be brought to a conclusion is not a matter of fact but a matter of opinion depending on the circumstances of the case. Earlier in the debate this afternoon the government House leader said that we have debated this matter for 46 days. This was a debate on a bill which is the largest, most massive and most all-pervading piece of legislation that has ever been presented to any Canadian parliament. It consists of 705 pages and it affects directly every single person in this country in one way or another. Nothing could be more complex, and since Parliament commenced discussion in September hundreds of amendments have been made. The full content of this enormous bill was not known until last Tuesday after closure had been introduced.

Some hon. Members: Oh, oh!

Mr. Nesbitt: Since everybody has been quoted here today, let me quote from a letter I received. On November 17—I hope I will get time for the interruptions from the government side.

Mr. Baldwin: Squeaking kewpie dolls.

Mr. Nesbitt: On November 17 I received a letter from the Minister of National Revenue (Mr. Gray) in reply to a request I made to the minister asking for clarification of certain of the proposed tax measures affecting credit unions. I asked what the effect of the proposals would be. The minister replied, and his letter is not written in confidence or restricted in any way:

Unfortunately, it is not possible for my department to compute the tax that would be payable under the tax reform proposals, as the proposed changes are not yet fully known. In particular, the amount of reserves that will be allowed for tax purposes is not yet known. Officials of the Department of Finance may, however, be able to give you an idea of the comparative tax liabilities under the two systems.

That letter was written on November 17 long after the debate was well under way and apparently the government did not know. So it is ridiculous to say that the bill was known to Members of Parliament either on September 1 or June 30 or on July 12. I certainly never received my copy of the bill, nor was it brought to my attention in any way, until I returned here after Parliament was recalled. I do not know how the government members managed to obtain their copies so early. There must have been some kind of preference as we have seen before. I am sure the Minister of Communications (Mr. Stanbury) knows all about that. I am not a wearer of the "Purple" as is the Minister of Communications but I suppose it is "Purple" second class. However, perhaps the minister realized that.

The government has three firsts on this bill: the first time in history that closure has ever been used to bring in a tax bill, the first time that such an enormous piece of legislation has been presented to Parliament, and the first

time closure has been invoked before all the contents of the bill were known to Parliament.

Mr. Baldwin: How about the first time we have had such a Minister of Finance?

Mr. Nesbitt: That goes without saying. The government says that 46 days of discussion of the bill is enough. No chartered accountant—and I defy the minister or any of his colleagues to bring forth a genuine chartered accountant who is not in some way attached to the government retinue—will agree that anybody in Canada understands the bill. The bill is clearly a creation of the civil service. As one of the government's supporters in the press gallery said the other morning over the CBC a couple of days ago, it is an honest attempt by the civil service to reform the tax system.

I doubt very much that the minister himself can answer all the questions on the bill. I remember the time when the white paper was first presented and we were in the railway committee room asking the minister questions on it. As I recall, the minister was able to answer a few of the questions but most of them he referred to Mr. Bryce, the deputy minister. That is what happened. I doubt very much that the minister can answer some of the questions now. For instance, I have one right here. This is what we are talking about, Mr. Speaker.

Mr. Benson: I rise on a point of order, Mr. Speaker. I was not in the railway committee room when the white paper was presented.

Mr. Nesbitt: I distinctly remember asking the Minister of Finance a question to which he replied that he was not familiar with that part of the bill and that Mr. Bryce could answer the question.

Mr. Benson: I was not there.

Mr. Nesbitt: The minister must have a very short memory; if his memory fails that badly it is good evidence that he should not be Minister of Finance.

I believe the minister is one of those who have said that this bill is so readily understandable that anybody on the street can read it and understand it. There are hundreds of unintelligible sections in the bill but a typical one is section 192(10). I would like to have the minister stand up in the House and explain this one to us. We did not get a chance to ask him questions on it on account of closure. It reads as follows:

The assumption is made that the amount of the earnings for the control period that was available for payment of dividends of each corporation, other than the control corporation, control of which was acquired by the controlling corporation by virtue of its acquisition of control of the controlled corporation, were computed as if each corporation that controlled the chain corporation, at the time the controlling corporation acquired control of the controlled corporation, had acquired control of the chain corporation at that time.

Here is something that can be safely said to be just as clear as mud. Is it the kind of thing that anybody could read and understand?

Finally, we should ask ourselves why closure is necessary. We discussed when closure should be invoked and when it should not and how much time we should allow for the discussion of the parts of the bill that have not yet