

Income Tax Act

lation and show us that it will promote farm development and encourage, rather than discourage, farmers. Let him prove that this will help farm development and make farmers more and more independent, less and less under the government's thumb, and then we will be willing to discuss and even to change our position. But in the light of the information at our disposal and of the results of the programs put into effect in the last 15 years in this field, we have no doubt that this piece of legislation will continue to systematically undermine private enterprise and discourage the owners.

When it is stated, for example, that upon selling any part of his herd the farmer will have to pay a tax based on the age of the cattle, I feel that is going too far; the farmers' production is being controlled far too much; this can only discourage them. In bringing my remarks to a close—

• (8:20 p.m.)

[English]

The Chairman: Order, please. I regret to interrupt the hon. member. I do so to advise him and the committee that his time has expired.

Some hon. Members: Continue.

The Chairman: The hon. member may continue only if there is unanimous consent. Is there such consent?

Some hon. Members: Agreed.

[Translation]

Mr. Fortin: Mr. Chairman, I thank my colleagues for their consideration, but I shall not take undue advantage of it. In any event, I was about to bring my remarks to a close.

I should therefore like to ask the minister to explain this section to us. I would also ask him not to interpret my remarks as political opposition, but to realize that it is in our interest that we understand this bill thoroughly and make sure that it does not go against the farmers' interests; that we truly mean to help them and to ensure that the proposed measure will not conflict with the policies of other departments.

If the minister is right, he should prove it. I suggest that he study the point I have made, namely that the farm policy has brought about the elimination of a great many producers who have simply become unemployed because we do not know what to do with them, our system being such that our main Canadian industry is now unemployment.

In the light of the experiences already attempted, I feel that it is now time for the government to study once and for all the need for adopting positive measures, instead of proposing a tax reform designed to control farm property, production and the individual, and even to tax capital gains and the proceeds from the sale of cattle, time to study at last the advisability of introducing concrete measures. Instead of discouraging individuals, it would encourage them to work. Consequently, these people would be less and less dependent on the government for a living.

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[English]

The Chairman: The hon. member for Annapolis Valley.

Mr. Downey: Mr. Chairman, I rise on a question of privilege. This afternoon when I began my remarks in this debate I asked the parliamentary secretary a question with regard to the averaging of farm income and he indicated that these provisions are exactly the same as they were before.

The Chairman: Order, please.

Mr. Downey: I am just coming to my question of privilege, Mr. Chairman.

The Chairman: I have some doubt about the point of privilege. It may be a point of argument. The hon. member knows that he may gain the floor when the Chair recognizes him. I do not think he should have the floor to raise this point.

Mr. Downey: Mr. Chairman, I was just introducing a preamble. My question is: Will there be the same averaging provisions as now exist with regard to incorporated—

The Chairman: Order, please. I want to be as kind as possible but I say, with respect, to the hon. member for Battle River that he has not raised a question of privilege. He may have an argument with the parliamentary secretary and his point may be a point of debate. In the fullness of time I will recognize the hon. member.

Mr. Downey: Mr. Chairman, could I, then, ask a question which is not raised by way of privilege?

The Chairman: Order, please. The hon. member for Battle River will remember that the Chair had recognized the hon. member for Annapolis Valley.

Mr. Woolliams: But he is prepared to yield the floor.

Some hon. Members: Oh, oh!

The Chairman: Order, please. The hon. member for Annapolis Valley.

• (8:30 p.m.)

Mr. Nowlan: Mr. Chairman, I rise to participate in this debate on Bill C-259 with some hesitation. Even though I have been exposed to not only the farm community but also taxation in a professional way, I have found that the more one digs into the 707 pages, with amendments and amendments to amendments, the bill becomes not only confusing but somewhat incomprehensible to a member of this institution. It is certainly confusing and incomprehensible to the average Canadian who will be exposed to these new proposals.

In committee of the whole we are now dealing specifically with sections 28 to 31 which I will touch on lightly. In any discussion on agriculture at this time, as a member from the east I would be remiss if I did not quote part of a press release on the state of agriculture in Atlantic Canada, particularly the maritime provinces. This document was written by one of the leaders of the agricultural industry in the maritime provinces, a former deputy minister of agriculture in the Nova Scotia government. He is now president of the Maritime Co-operatives Society, Dr.