

Income Tax Act

even if the return is made two days late. The scales are not evenly balanced, Mr. Speaker.

You know, Mr. Speaker, taxpayers are making claims under these not yet passed measures because they were instructed to do so by the government's income tax forms which blithely ignore the fact that, in so doing, illegal actions were being sanctioned. We are now being pressed to legitimize those particular actions.

Where did this whole mess begin? We could go back to the May 8 budget address by the present Minister of Finance (Mr. Turner). Although he had been in office for less than 40 days, I think he went out a lot faster than Walter Gordon.

Mr. Turner (Ottawa-Carleton): I was appointed on January 29.

Mr. Lambert (Edmonton West): Then, let us make it 60 days.

Mr. Turner (Ottawa-Carleton): Make it 90 days.

Mr. Lambert (Edmonton West): Those were the so-called days of decision in which the various personal and corporate tax reductions were spelled out. The minister might explain why, in a majority House, the government waited 34 days before introducing bills to implement the tax relief proposed in the May 8 budget. Then before those bills could even be debated, the House was adjourned eight sitting days later, on July 7. You know, it is widely rumoured, but only the Minister of Finance knows for sure, that the real reason for this lack of urgency was the blind faith of the Trudeau administration that the government would be returned by the people in a general election with an increased majority.

What were they suffering from? I do not know. It was not spring, so it could not have been spring fever. It must have been the June moonlight that affected them. Something like that affected the Prime Minister (Mr. Trudeau) and his advisers, because we know how wrong they were. Does that mean that the Minister of Finance, who was a far more practical politician, I would say, than some others, was overruled by his cabinet colleagues and that the Liberal party then went out vote hunting with unfinished business left behind? This is not how the shop ought to be run, under any circumstances. I would think that the Minister of Finance, if he does not wish to repeat that experience this time, would insist that these budget bills be all locked up, so to speak, and enacted into legislation, because the country just cannot stand this, shall we say, slopping handling of business any more.

What was behind the governments' actions? I do not know. It could be, of course, that the administration was beguiled by that slogan, "The land is strong." Perhaps they thought they were strong and that they did not have to worry about those people who had been given tax relief.

On November 28, 1972, the Minister of Finance, speaking to the Canadian Tax Foundation, a body to which I belong, said:

A few days after the election, the Prime Minister stated the government's intention to put Bill C-222 back on the Order Paper

[Mr. Lambert (Edmonton West).]

when Parliament returns to work. I renewed that pledge earlier this month.

Then, he said:

I repeat it tonight. We want to get on with the Budget bill . . .

I do not know how many of the minister's officials told me the same thing when I asked about certain provisions regarding Bill C-222. Why, they said, Bill C-222 was almost on the order paper, they were to act on it so quickly. But Bill C-222 has not even hit the order paper. Oh, yes, some provisions are on it now. Those orders are less than a week old, and we are now in the first week of April. That is performance, Mr. Speaker, real performance.

Mr. Knowles (Winnipeg North Centre): Hear, hear!

Mr. Lambert (Edmonton West): Since the administration said that there was such urgency and priority to these budget bills, one can well ask why they waited until January 4, this year, to call parliament into session. It would have been a simple matter to recall parliament at the beginning of December. The legislation was ready. It was not a new program which had to be enacted. The legislation could simply have been brought forward as the minister has now brought it forward, by way of the introduction of a notice of motion on ways and means, and we could have had this legislation completed by Christmas. But did they do that, Mr. Speaker? No. That action would have forced them to disclose the unholy mess in the UIC. The administration has been temporizing and the taxpayers of Canada have had to suffer.

We know that the pressure has been put on the government from within, from within its own caucus and from the people to the left of me, with regard to the corporate tax measures.

Mr. Knowles (Winnipeg North Centre): Hear, hear!

Mr. Lambert (Edmonton West): Some want to put the corporate tax measures through, and the result is that the administration has delayed, fobbing off that measure with other tax measures, trying to blame the opposition, and so on. It has tried to pressure the opposition through some of their friends. The government only acted when we, in the opposition, brought attention to the position of senior citizens, students and others. There was not even the semblance of any reaction on the government side during the budget debate. The Leader of the Opposition (Mr. Stanfield), I and my colleagues have come back to this charge: that the government has failed to act on the real heart and guts of the May budget.

We have heard a lot about corporate tax cuts, yet it is remarkable that in his budget of May 8 last year the minister did not say anything about the 3 per cent increase in personal income tax that was to come into effect on January 1. The parliamentary secretary said nothing about the 7 per cent in corporate taxes that is to be imposed for corporations generally. The relief proposed in the May budget applies only to those engaged in manufacturing and processing. Yet the administration cannot draw up regulations or establish guidelines with regard to what is a manufacturing or processing concern. As a matter of fact, for the ordinary Canadian corporation, there is a tax increase over 1972 of close to 6 per cent.