

another 8,031 making more than \$50,000 a year who pay no income tax at all. The only word for that, Mr. Speaker, is ludicrous. The changes the Minister of Finance (Mr. Lalonde) has in mind with this Bill will only make it more ludicrous.

The Acting Speaker (Mr. Blaker): Questions, comments, answers? Before I recognize the next Hon. Member in debate, may I indicate that there have been consultations with the Chair and my understanding is that there is a House agreement that the Chair will next recognize the Hon. Member for Western Arctic (Mr. Nickerson). Following that, rather than looking to my right, I would see another Hon. Member for the NDP, again either for the 20 minute period or any subdivision thereof. Following that, I would again look to my left to the Hon. Member for Portage-Marquette (Mr. Mayer), or in any event to my left. After that we will revert back to the usual left and right procedure.

Mr. Dave Nickerson (Western Arctic): Mr. Speaker, again we have the opportunity to speak on income tax matters. The second Bill before us in this session of Parliament deals with taxation and proposes a change to the law which would, over the next four-year period, result in income tax increases of some \$6 billion to Canadians. However, the first point I want to make deals not with the magnitude of the grab contemplated in this Bill, but rather with the timing of the introduction of this Bill.

Most of what we have in here is a result of the April 19, 1983 Budget brought down by the then new Minister of Finance (Mr. Lalonde). He was forced into bringing down a new budget because of the senseless inequities in the budget issued some time earlier by his predecessor, a budget that was so poorly received by Canadians. It was April 19 when the Budget was brought down. This Bill was not made public, was not given first reading, until December 8. Second reading debate did not start on this Bill until December 13. Mr. Speaker, why was there a period of seven months between the Budget and the Bill? Admittedly, the Ways and Means motions were made available to us earlier, but the law that will come into effect in the next taxation year has not been made available until two or three weeks before that law will come into effect, assuming the passage of this Bill. That is grossly unfair to Canadian taxpayers. It is also grossly unfair to parliamentarians. Two days ago the Minister of Finance stood up in this House and told us that this Bill has to be passed within a few days because of the fact that taxpayers will want to know what the law is. The Government had seven months in which to bring in important changes in tax legislation. It chose not to bring in this Bill in the previous session of Parliament but to wait until just a few days before the law is supposed to come into effect. It uses this as blackmail against the Opposition and indeed against their own backbenchers, parliamentarians who feel that they have a proper responsibility to debate income tax matters. We had a similar attempt at blackmail last year. The Government, through the Departments of National Revenue, Finance and Supply and Services, deliberately chose not to mail to Canadians their income tax

Income Tax Act

refunds. It has no problem collecting taxes in anticipation of an Act that will go through in order to legalize taxes presently collected, taxes which were not legal. For some reason the Government said it was unable to give out refunds under the same set of circumstances. It deliberately tried to blackmail the Opposition into swift passage of previous tax legislation, using the excuse that it could not make available to Canadian taxpayers refunds on their 1982 income tax. What a dastardly plan that was, Mr. Speaker. Everybody knows that the real reason the Government did not refund the overpayments on income tax was the fact that it had no money in the coffers. It was deliberately using taxpayers' money which it had in its possession, almost illegally. This was money which should have been given back. It was using that as a float because it had so poorly managed its financial affairs that there was no float in the kitty as there should have been.

● (1640)

In my brief presentation I want to look at some of the principles contained in this Bill. The first principle that becomes evident is that the Government wants to increase the complexity of tax legislation. We have only to look at the Bill, Mr. Speaker. There are some 210 pages of text in this Bill. It weighs about two pounds and it is almost incomprehensible. The Minister of Finance had the gall last Monday to stand up and say that the goal is to make the Income Tax Act simpler. This is just not borne out by the facts. Every time since the last election, and before that, that an income tax Bill has been presented to this Parliament it has done precisely the opposite. It has increased the complexity of income tax legislation. If we look at the consolidation of the Income Tax Act as it existed in 1968, when this Government first came into office, we will see that it was complex at that time, but it was a reasonable book. It was an inch or so thick and was fairly small. Look what has happened in the period that those Members opposite have been in office. Look at the consolidation of the Income Tax Act today. It weighs 10 to 15 pounds and it is 1,446 pages long, including the index. Again, it is almost incomprehensible. It is a bunch of Liberal gobbledegook, Mr. Speaker.

How many other examples could we cite where the Government has said one thing and done precisely the opposite? The matter of the national deficit is the same. Every time the Minister of Finance gets up on the occasion of the budget, he says that it is the goal of the Government to reduce this deficit but that we are going to start this next year. "This year it is going to go up a little bit," he says, "And we will start to reduce it next year."

It is the same thing with the complexity of the Income Tax Act. It is analogous to a drunkard or somebody on dope. Tomorrow they are going to quit and start to reform. Tomorrow comes and they do not drink half a bottle, they drink three-quarters of a bottle, but they are going to quit the next day. The next day comes and it is not three-quarters of a bottle, it is a whole bottle that they are going to drink, and they are going to quit the day after that. Of course, they never do. This is precisely what has happened to this Government. We can no longer trust the Minister of Finance when he stands