

However, the general theory is that there ought to be a reverse burden of proof on a period of time. Determining what period is fair or unfair is another matter, but surely that ought to be the theory behind what I am talking about.

**Mr. Garneau:** Mr. Speaker, it may be possible to design a mechanism in that respect. After listening to the Hon. Member for Mississauga South (Mr. Blenkarn), I feel that he is increasingly becoming a red Tory. We are not used to that.

I am very interested in his proposal to eliminate from the tax roll all those who are under the poverty line, although he has not defined what the poverty line is. Would he accept the definition of the poverty line given by Statistics Canada, or does he have another definition of the poverty line?

**Mr. Blenkarn:** Mr. Speaker, the Member for Laval-des-Rapides (Mr. Garneau) is absolutely right. It is difficult to determine what is the poverty line. A number of people have indicated the poverty line as being \$8,000 on a single basis and \$12,000 for those who are married without children. It is difficult in a country like Canada to define poverty. What is a poverty situation in some parts of Ontario, for example, is affluence in other parts. For example, the poverty line in Mississauga would be very much higher than those figures, whereas the poverty line near my cottage might be substantially less, simply because it is a trading economy with such things as farm products and so on where cash income is perhaps not as important as income from land and trading.

It is always difficult to determine a poverty line in a country like Canada. I believe we ought to be considering it as something like \$8,000 on a single basis, \$12,000 for married people without children, and an additional amount for families with children. That is always subject to change and what is fiscally possible.

**Mr. Ravis:** Mr. Speaker, I want to comment on the suggestion that my colleague, the Member for Mississauga South (Mr. Blenkarn), is a red Tory. I am beginning to wonder if the Hon. Member for Laval-des-Rapides (Mr. Garneau) is a blue Liberal.

I want to compliment the Hon. Member for Mississauga South because I believe he told the story as it is. He gave credit where credit is due in the Budget while admitting that there are some inequities which must be addressed, hopefully in the upcoming tax reform.

That leads me to my question. In his capacity as Chairman of the Standing Committee on Finance and Economic Affairs, will he comment on what time frame is required for a Government which came to office in 1984 to deal with all that is happening, especially with respect to something as complex as the tax system? The Liberal Party seems to be very impatient for our tax reform package. The New Democratic Party is also impatient, and I notice that the Leader of the New Democratic Party has been sending requests for financial assistance to his Party so that it can try to bring on this tax reform sooner than it can be done by the Government.

#### *Budget—Mr. Keeper*

**Mr. Keeper:** Make a donation.

**Mr. Ravis:** I will not make a donation, but I will ask the Chairman of the Finance Committee to give us a realistic time frame. One would think that it is not a matter one would jump into without knowing all the answers or fully understanding the questions.

**Mr. Blenkarn:** Mr. Speaker, the tax reform problems are much more difficult in Canada than perhaps in most other countries. We have an income tax system federally and provincially in which the federal Government collects income taxes on a personal basis from nine of the provinces and on a corporate basis from seven of the provinces. Our tax system is generally integrated with the provinces in terms of transfer and so on, which means that it requires a great deal of consultation and effort to work out an equitable system that will return to junior levels of government their appropriate share of revenue while not causing any undue displacement of investment in one part of the country compared to another.

The Government has been working very diligently on this problem. I am sure it would like to have been able to present the full tax reform package in the February Budget. I suppose the work is far more complicated than one would realize at the outset, but I am reasonably convinced that the Government will be able to come forward with an equitable package before the end of the spring. That package will have to be examined by Canadians, and it is essential that Canadians from across the country have their input in that package. To the extent that what the Government suggests will not wash with Canadians, I would think that the Committee on Finance ought to listen to Canadians and be able to come up with recommendations for perhaps even further change.

• (1550)

Tax reform clearly must be a matter of consensus. It must be a matter where no one part of society is unfairly injured. I say "unfairly injured" because some people are perhaps not paying the taxes they should. Some organizations perhaps are not carrying the tax burden they should. However, we must ensure that in asking them to carry a larger tax burden, we do not so upset their activities in the country as to injure the country over-all. It is not an easy matter but it is a matter the Government is dedicated to complete. I am sure the Government will be calling upon all Hon. Members of the House for their co-operation, efforts and energies.

**Mr. Cyril Keeper (Winnipeg North Centre):** Mr. Speaker, I welcome the opportunity to enter into this debate. I must say I have just about forgotten what this Budget is all about. It has been a while since the Budget came before the House and the time of the House has been taken up with other matters. I welcome the fact that we are back on the Budget debate. It needs to be completed. The Budget needs to have the debate that it deserves.

I am also glad that the legislation with regard to generic drugs is not before the House today, because that is an unjust