

Income Tax Act

Mr. Forrestall: How are you going to vote?

Mr. Cafik: On June 30, when the new proposals were tabled in the House of Commons, our committee met again. We decided that we had to look at the whole thing again. We again convened a series of meetings in my riding at which we discussed these tax proposals. We came forward with a number of recommendations. It was understood at that time that the government would be proposing a series of amendments. We of the committee were concerned, as I was in my capacity as a Member of Parliament, about that particular proposition. I understood that the amendments would be tabled one at a time as the various clauses were being dealt with.

Our committee, myself included, made recommendations to the minister and persuaded him, as did many others, that this was an unwholesome thing to do, that it was unfair to Members of Parliament and that these amendments should be tabled at the earliest possible moment. I am happy to say that this was actually done in cases where it could be done.

The second thing that was decided was that in view of the complexity of this bill and the difficulty that many individuals and even experts would face in interpreting it, it was necessary—

Mr. Alexander: You are stealing our lines.

Mr. Cafik: Long before the hon. member thought of them, we had proposed them. These ideas came from the work of our own committee.

Mr. Alexander: The hon. member is just repeating them.

Mr. Cafik: I put forward a proposition that none of you guys put forward, and you want to talk about stealing lines!

Mr. Alexander: Refer to us as hon. members, please.

Mr. Cafik: I proposed, Mr. Speaker, that the government should commit itself to bringing forward interpretative regulations.

Mr. Forrestall: What does that mean?

Mr. Cafik: These were to be put forward within two years following passage of the act.

An hon. Member: Explain.

Mr. Cafik: Interpretative regulations, as I understand the term in relation to this particular act, would simply interpret every section of the act. An interpretative regulation would accompany every section of the act and give examples as to how in law the section would apply.

An hon. Member: But the bill is over 700 pages long.

Mr. Cafik: There might be more than 700 pages involved. Anybody wanting to interpret this act could do so if he did not mind doing a little reading.

Mr. Paproski: Why did the hon. member not say that to the Minister of Finance (Mr. Benson)?

Mr. Cafik: I did.

Mr. Paproski: And what did he say?

Mr. Forrestall: "Go home," that's what he said.

Mr. Alexander: What did he say?

Mr. Forrestall: Yes, tell us.

Some hon. Members: Oh, oh!

Mr. Cafik: Mr. Speaker, I wonder if we could a little order. I will carry on and if at the end of my few remarks hon. members wish to ask questions, perhaps I will answer.

Mr. Speaker: Order, please. The hon. member is trying to make a speech.

Some hon. Members: Oh, oh!

Mr. Speaker: Order, please. Hon. members to my left are making it difficult for the Chair to listen to the speech being made. In all justice and fairness I think the hon. member should be permitted to make his speech.

Some hon. Members: Hear, hear!

Mr. Cafik: In addition to proposing that set of interpretative regulations we felt, since it would take a long time to implement such a scheme, that a system of advance rulings ought to be set up immediately on passage of the act. These, we suggested, should have the force of law and give legal interpretations up until such time as the regulations themselves were tabled in the House.

Mr. Alexander: And what did the minister say to that?

Mr. Cafik: I am pleased about one thing. At least we have set up a system of advance rulings.

Mr. Forrestall: Where?

Mr. Cafik: I am still hopeful that the government will agree to establish interpretative regulations. Frankly, I wish that the government had agreed to this. I am still hopeful that they will be established.

Mr. Alexander: Don't hold your breath.

Mr. Cafik: That has been done in other countries. Since this tax act is so complicated and difficult to interpret, it seems to me that interpretative regulations are absolutely necessary.

An hon. Member: You should be in the opposition.

Mr. Speaker: I see the hon. member for Hamilton West (Mr. Alexander) rising to ask a question. He may ask it if he has the permission of the hon. member who has the floor.

Mr. Cafik: Mr. Speaker, I would be delighted to entertain questions after I have finished. If the hon. member will make a note of his question, perhaps he can ask it then. In that committee—I am talking about the second stage of that committee's life, or phase two, so to speak—we spent a great deal of time talking about the possible date of implementation of this act.

We also discussed the advisability of splitting the bill. This is something that other hon. members have suggested. We wondered whether the government, by splitting the bill, ought to pass the goodies and forget the rest for the