

*Excise Tax Act*

When the hon. member for Timiskaming said it would be nice if the workers could use other modes of transportation, hon. members on the other side applauded by pounding their desks. I would ask those hon. members opposite what happened to the promises of a year ago July? What is more significant, if they agree that this tax should apply fairly and that the way this tax is applied most of it will be paid by those who can least afford to pay it, then where were they when they should have been persuading the Minister of Finance and other members of the cabinet that this was an unfair application of tax? If they had done their jobs, then this bloody kind of bill would never have been before us. If there had been any Liberal backbencher worth his salt this bill would not be before the House now, or such a member would vote against it.

**Some hon. Members:** Oh, oh!

**Mr. Benjamin:** They can sit there like sheep and bleat, but they had their chance when the government was drafting this legislation. They had their chance when it was discussed in their caucus. They had their chance to persuade their cabinet ministers. The minister says this legislation is designed to discourage the use of the automobile and the consumption of gasoline. It will not do that. The minister knows full well that this legislation is put forward for one reason only, that is, to raise revenue. The argument is that he is raising revenue off the backs of the working people.

● (2120)

**An hon. Member:** Humbug!

**Mr. Benjamin:** The hon. member can holler humbug. I would like him to come out to the IPSCO plant some morning next week; I am sure the boys there would like to hear him talk humbug—

**An hon. Member:** Let us go now.

**Mr. Benjamin:**—especially the ones who travel 15 to 20 miles a day going to and from work. The minister made his point in his remarks that professionals may not get a rebate for driving to and from work, and in the next breath spoke about the administrative impossibility of accepting the amendment of the hon. member for Winnipeg North Centre.

I should like to ask the minister about policing the Department of National Revenue with respect to the expense accounts claimed by professionals to see whether the expenses they claim from their income tax for the use of their private automobiles are deductible, whether it is for two-thirds or for their entire use. I should like to find out from the Minister of Finance whether the Department of National Revenue has decided how much is deductible for driving to and from work.

I doubt if I will get an argument from the Minister of National Revenue when I say that I have yet to find a professional whose deductions for income tax purposes for driving to and from work were not accepted by the Department of National Revenue. It never happens. I also suggest that whatever portion of those expenses they will be able to claim for purposes of a rebate they will get under this legislation. If the Minister of Finance thinks

that his colleague, the Minister of National Revenue, will have people running around checking on every doctor, lawyer, chartered accountant, or civil engineer to see how many miles they travel going to and from work, he is kidding himself.

The minister says that the bill is here because of the energy shortage. He says we will have to change our lifestyles, we will have to use car pools or use some other means of transportation. I would like to see the Minister of Finance and his colleagues change their lifestyle. How would it be if the 30 Cabinet ministers used only ten cars to transport them every morning to the hill? I wonder how many Cabinet ministers, parliamentary secretaries, or members of parliament are prepared to use a car pool every day. I would like to see a genuine effort by hon. members opposite to change their lifestyle.

If this legislation is fair and logical, when the minister says people will have to change their lifestyles to some extent, I presume he means everybody, not just wage and salary earners, and I presume that tomorrow morning the Minister of Finance will either walk, take a bicycle, or come in a car with two other ministers when he comes to the House of Commons.

He also says that to some extent we should use some other means of transportation. That point has been dealt with very effectively by a large number of members ever since the bill was introduced, including two or three members on the government side. I must say one thing for the minister, he has a lot of nerve. He rises and repeats the same argument about taking some other means, but in his budget he stated that one of the departments which will have cut backs in its funding will be the Ministry of Transport. If the minister expects us to swallow, whether we agree or not, and accept a piece of legislation like that with those kinds of arguments, then he is really expecting too much.

The minister says there is no way in which the amendment of the hon. member for Winnipeg North Centre could be equitably administered. What does he mean by that? In the first place, there is no equitable way in which this entire bill could be administered.

**Mr. Symes:** No honourable way.

**Mr. Benjamin:** So much is unfair and intrinsically unjust in the bill that the amendment of the hon. member for Winnipeg North Centre, even if the minister were partly right, would at least bring more equity into its administration. Even if some workers were to receive rebates for a few miles which they did not drive to and from work, that would be a much lesser evil, it seems to me, than all the unfairness and inequity that is in the legislation in the first place.

The Minister of Finance has many other ways to raise \$350 million in 1975 and the \$500 million plus in 1976 which would have some relationship to the ability to pay which applies to the greatest part of the population. Instead, he chooses a regressive measure which places most of the burden on those who have the least ability to pay, and he provides an exemption so that the rebates or deductions for income tax purposes go to those who are best able to pay, that is, the highest income people, the professionals and the businessmen.