

vantage in talking about it item by item. I think, however, I will acknowledge that this is a most important bill. Presumably it is the condensation of all the measures relative to income tax that have been in existence since about 1917.

I believe that the hon. members opposite find just as much trouble in speaking on this bill as I do, because none of them have been speaking. No speeches have been made from that side in connection with the bill. The minister rises and says a few words, and from then on it is the opposition that carries on the debate. I believe the hon. member for Calgary South is the only member who has spoken.

**An hon. Member:** There were four yesterday.

**Mr. Deachman:** Mr. Chairman, I wish to rise on a point of order. I am sure the hon. gentleman would not want to leave on the record a statement that there have been no speeches from this side when the record clearly shows that there were. I am sure that is not the way in which he would wish to deal with the House. In all fairness he would want to correct that, I am sure.

**Mr. Woolliams:** There were so few that I would not mention them.

**Mr. Flemming:** The hon. gentleman is probably right. I would not want to deliberately misrepresent the situation, but I did not happen to hear them. If they made them apparently they were not important enough to cause anyone on our side to be sufficiently impressed to talk about them. It seems they may have spoken but they said very little of any consequence.

**Some hon. Members:** Hear, hear!

**Mr. Mahoney:** It just means that you do not listen.

**Mr. Flemming:** I cannot answer both the Postmaster General and the hon. member for Calgary South at the same time. Good speeches have been made by members on this side of the House, and they have put forward constructive suggestions, but apparently very few cabinet ministers are interested in them. Generally speaking, there are very few ministers here to listen. Remember, Mr. Chairman, this is a bill which affects the livelihood, welfare and well-being of all Canadians, yet cabinet ministers do not think it important enough to sit and listen to the debate. I will make an exception of the Postmaster General who usually is here.

• (4:00 p.m.)

Unless the parliamentary secretary from Calgary South is making more notes than I think he is, the constructive suggestions made by hon. members on this side are falling on deaf ears and empty benches. That is not good enough. On something as important as a 700 page bill, involving the well-being of practically all Canadians of adult age, surely we are entitled to have cabinet ministers listen to our representations. With the exception of a handful of faithful supporters, very few government members are here to listen to what we have to say. I repeat, that is not good enough.

The interpretation to be drawn from this is that everything in the bill is cut and dried, and will be passed, with

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the exception of a few minor amendments which the Minister of Finance has described as being largely technical in character. So I submit that the changes could have been made, and should have been made, by amendment to existing legislation rather than through this unwieldy document. The changes could have been shown at every page as they were made, and as we went along we could see what was in the original act as well as the proposed changes. In that way, we would be able to compare them. It seems to me this would be the intelligent way to go about making changes in the Income Tax Act.

We Conservatives believe in retaining what is good of the old. We discard what has outlived its usefulness, but we retain what is good. I think hon. members opposite should learn that lesson from the philosophy of the Conservatives. They should consider deleting as required, and then adding on what they think is in the public interest. But because they have not done this, I believe they deserve criticism.

In simple language, the meaning of the word "conservative" is a person who is disposed to maintain existing institutions and views. I submit there is no need for a 700 page bill with all its difficulties and complexities. All that was required was a condensation of the old act, which has been in existence since 1917, with the appropriate deletions and additions. I am not the only one who feels this way. The Canadian Pulp and Paper Association, in a brief submitted in September, 1971, had this to say:

We urge that, during the stage leading to adoption of the bill by Parliament, careful consideration be given to further suggestions that will be forthcoming from the public.

In this connection, the time available for study of the bill before passage and implementation for January 1, 1972, is extremely short. The bill is a most complex one, with new concepts and definitions. It will take many months for tax specialists to be able to understand its full impact and determine all the ramifications of the many new proposals. It is difficult to see how members of Parliament, with their many other responsibilities, will be able to understand fully the effects of the proposed reforms in the few weeks that will be available for study of the bill.

So, Mr. Chairman, I submit that the government is wrong in the way it has gone about this. It would be much more to the advantage of all of us, and of the Canadian people in general, had it gone about the matter of changes by way of amendments.

But since we started to discuss the bill, a special announcement was made by the Minister of Finance last Thursday. I think some of the things he announced then should have been announced quite a while ago. He was urged to make those changes, but I am prepared to concede that it is better late than never. His announcement has been referred to as a budget. In it he outlined tax reductions and other changes in the fiscal policies of the government. He started out by saying:

In terms of production, employment and prices, the Canadian economy is on . . . course . . .

That reminds me of what used to be said about the man who underwent surgery—the operation was a success but the patient died. The minister says that everything is on course. Mr. Chairman, everything is on a very bad course, a very serious course. The minister reports that unemployment has increased. That is a matter of real concern to every member here. It certainly is a matter of real