

AFTER RECESS

The committee resumed at 8 p.m.

[English]

Mr. Lambert (Edmonton West): Mr. Chairman, I hope I shall have the consideration of the committee tonight. I guarantee I shall not long inflict myself on hon. members. I managed to pick up a western breed of cold germ this weekend and I am afraid it is more virile than I am normally.

I am taking part in the debate in committee at this late stage of the general discussion for a number of reasons. First, I was aware that some amendments would be put down, but never was I prepared for the flood of 95 amendments which we had last Wednesday afternoon. Some people might ask, "What does it matter that we should have 95 amendments?" I don't know; but it took until Friday morning to get those amendments into printed form, and since that time it has taken one very experienced girl until four o'clock this afternoon, in working hours, to cut out and insert into Bill C-259 the amendments in the appropriate places and index the text of the bill. If hon. members feel they are competent to understand this text, know their way around it without having the amendments inserted and without an index, I can only say they are taking the bill on a basis of pure, blind faith. Even some of the amendments have errors in them, as we have noticed. For this reason nothing can be taken on the basis of faith or trust.

Then there is a question which is present in the minds of everyone: How much of the bill is actually being rewritten at the present time? There was, in effect, an attempt to rewrite it in part on Thursday evening when the minister went through the exercise of making a statement which amounted to a mini-budget. This means another bill is making yet further amendments to the present act. And, of course, we have not yet touched the Customs Tariff and the Excise Tax Act amendments to the budget of last June. Now we are being asked to ram this thing through. There are suggestions of an allotment of time with respect to committee stage and perhaps to the other stages in order that the bill may go through. But hon. members opposite do not even know what they are getting. They know there are further substantive amendments to come.

Mr. Gibson: Surely that is what one would expect in a tax bill, a bill proposing tax reform.

Mr. Lambert (Edmonton West): So you are ramming it through?

Mr. Gibson: No, we are not ramming it through.

Mr. Lambert (Edmonton West): The idea of ramming legislation through is ever present. Every time someone over there sees two people on this side rise to make a speech, they say "filibuster".

Mr. Gibson: Let's get on with it right now.

Mr. Lambert (Edmonton West): I wish the hon. member for Hamilton-Wentworth would get to his feet and make a sensible presentation from time to time. I will refer to him in due course.

Income Tax Act

Mr. Gibson: On a point of order, Mr. Chairman, if we could get on to deal with the substance of the bill I suggest we could move much more expeditiously, instead of making procedural criticism.

Mr. Lambert (Edmonton West): I can deal with that insignificant remark, Mr. Chairman.

The Deputy Chairman: Order, please. I merely want to say that what we heard was not a point of order but a matter of debate.

Mr. Thomas (Moncton): He doesn't know the difference.

Mr. Lambert (Edmonton West): True; the hon. member doesn't know the difference between a point of order and a matter of debate any more than he knows how to distinguish substance from detail in this bill.

This afternoon my hon. friend from Dauphin made reference to a speech delivered by Mr. William MacDonald, a prominent Toronto tax lawyer. He quoted at length from this speech. The point he made is one which should be on the record because hon. members opposite would otherwise pay no attention to it. One of the things that struck me was that the government is going ahead with its tax plan in much the same way as if it were proceeding with an elaborate military plan of some bygone era.

• (8:10 p.m.)

While circumstances have changed a great deal, the government is still trying to put through the same tax changes. It is very apparent that this is so because circumstances in the period between last year, when we had the white paper, and this spring, when Bill C-259 was being drafted and considered by the government, altered a great deal because of economic conditions. The Minister of Finance himself admitted that the circumstances had changed by his complete about-face between his June budget and the statement he made the other night. The circumstances changed as a result of the action taken by the United States government. I would invite hon. members to read some of the commentators who know a good deal about the situation in Canada. For example, I am sure they read John Meyer who writes in the *Montreal Gazette* and other newspapers.

This bill is a rewriting of the white paper. I have a briefcase full of briefs from the Canadian Manufacturers Association, the Bar Association, from chartered accountants and any number of worth-while bodies that have made very pertinent and telling commentaries about the language of or difficulties seen in the clauses of this bill. Yet as this great machine here rolls on, we are expected to grind out these clauses one by one. They are already being rewritten and I am willing to bet that we will see another sheaf of editorial amendments as this bill is considered.

On second reading we were asked to approve a certain bill, yet it is still being changed. The reason it is being changed is that the government was not aware of what it was preparing in Bill C-259. It had not the slightest idea of the effect of a good number of the provisions. Thus we have witnessed an event this year that has no predecessor in Canadian history. The hon. member for Peterborough can nod his head sagely, but he has not the slightest conception of this bill or the slightest conception of just what will happen as a result of its provisions.