

bill, nor have we been able to dovetail it into the act. This would require a great deal of time.

In addition, we do not know yet what features out of the 1972 budget and the 1973 budget the minister is going to include in one or more bills to come with regard to income tax. We know Bill C-222 of last year, but we would have to compare it to Bill C-170 of this year to see if anything in Bill C-222 was dropped except the reduction in corporate taxes. There is no provision for the accelerated write-offs which was in the 1972 measure.

The notices of motion of February 19 are still outstanding. What features of those budget proposals are still outstanding with regard to the amendment of the act? Perhaps this is an abject confession by the minister that there is still disagreement on government policy with regard to one or more features of the two budgets. Perhaps the budgetary proposals in themselves at some stage are incapable of definition or, what is worse, that Bill C-259 which was presented to this House as being so well prepared has presented difficulty. It must be remembered that there were many sections of that act in which there were no principles of taxation or extensions of tax, particularly in relation to capital gains. The extension of taxation into trusts was taken on trust by this House—certainly in blind uncomprehending faith by government supporters on the alleged assertion that the regulations would be published shortly and that this would all be clear.

There are reams and reams of regulations yet to be written, Mr. Speaker, and that bill was passed in December, 1971. It seems that in the view of the Department of Finance and the Department of National Revenue the average taxpayer of this country, whether personal or corporate, is some creature to be flogged, to be flayed alive and have all sorts of hardships inflicted upon it. It is of no concern to the department—ultimately the tax will come.

I say that those senior officials of the two departments should have two or three years out in civvy street defending taxpayers, being involved in business and finding out what a monstrous thing they are administering. Hopefully, they would be humanized.

Before the hon. Minister of Finance came into politics, Mr. Speaker, he was attached to what I would call the best tax firm in Canada. He should have instilled in his heart forever—

Mr. Knight: What heart?

Mr. Turner (Ottawa-Carleton): All heart.

Mr. Lambert (Edmonton West): —a concern for the taxpayer but he has yet to show any of that sympathy.

Mr. Turner (Ottawa-Carleton): Oh, Marcel!

Mr. Lambert (Edmonton West): I am surprised at the Minister of Finance, Mr. Speaker. I think he figures he has written his ticket to heaven in due course—

Some hon. Members: Hear, hear!

Mr. Lambert (Edmonton West): —by that proposal to reduce personal income tax by 5 per cent and by some

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other things he has done, such as the additional \$100 on personal exemption and a few other things in the February budget. If there had been anything less than that I would have said that the minister had in place of his heart all the ice of the Arctic and the Antarctic, because in places Bill C-259 was calculatingly designed to extricate from the Canadian taxpaying public far greater sums than should have been extricated. All they did was artificially set up a financial cushion to give a little leeway.

The minister would not listen to what the former treasurer of the province of Ontario, among others, had to say when he appeared before the Finance Committee as to the potential tax yield under personal income tax. Oh, no, the Department of Finance people will have nothing to say about looking at that. They are in continuing shame they were so far out in their estimates. The minister will agree that the yield in 1972 on the basis of Bill C-259 was far in excess of what any government should ever aspire to. Knowing the level of unemployment in many areas and the decline of industry—if there had been a buoyant economy in 1972—

Mr. Turner (Ottawa-Carleton): That is the reason we got those receipts, a buoyant economy.

Mr. Lambert (Edmonton West): With 6 per cent unemployment? With 18 per cent unemployment in a constituency that the Speaker knows a lot about? And the young people—what about the under twenty-fives who are unemployed? What about certain industries that had to close their doors? That was a buoyant economy? The only thing that could give the minister the idea it was buoyant was rampant inflation. It is easy to have inflation to steam up growth but it is all artificial. Those people who have investments can tell how it is. In any event, this is what the minister was doing and this is why he felt so good. You know, Mr. Speaker, it is amazing how this administration has boasted. It boasted during the last election campaign, and it will probably boast in the same way during the next one, whenever that may come, perhaps in the not too distant future.

• (1550)

Mr. Turner (Ottawa-Carleton): Is the hon. member nervous?

Mr. Lambert (Edmonton West): I am not nervous. The government will claim that it is the slick administration, the efficient one. Yet here we are, 11 months after the introduction of certain tax relief measures, and the government is finally moving to implement them. It is only doing so because it knows that if it delays any longer there would be a great wave of dissatisfaction on the part of thousands of taxpayers who are waiting for refunds and voters who have followed government instructions for claiming exemptions and relief that have no foundation in law. Even if these provisions become law before the Easter adjournment, not until June or July will the individuals concerned get their refunds. Is this how the government treats them? Of course, the government can take all the time it wants in making refunds; but, let the taxpayer delay making his return for even three days, and 6 per cent interest is charged. That interest is charged