

Income Tax

Finance from having the bill passed, that is the tax reform.

● (2140)

Yet, Madam Speaker, the Minister of Finance—an intelligent man, I admit—predicts that 1975 will be an extremely difficult year for Canada. I do not know if this is due to the fact that our southern neighbours foresee great difficulties in their own country. And I refer to the news of yesterday and the day before on Canadian television to the effect that the President of the United States foresees a deficit of \$52 billion, not million, but \$52 billion. Now that is a deficit!

Since we are live side by side, it is obvious that if our neighbour has the flu or a virus, there is much danger, since we are so close, that we shall catch the same virus, and I believe that we have caught it. We are also affected by this economic fever virus. According to previsions, 1975 will be an extremely difficult year. But why should this year be more difficult than 1974? This is what we should ask ourselves as parliamentarians, as people responsible for giving to the country and administration of which the taxpayers will be satisfied and which would allow development and progress in our country and which would give workers the possibility of living better, of being in a better financial situation than at the end of 1975.

What do we have to fear, Madam Speaker? We are not God. We cannot guess whether there will be a catastrophe. We cannot guess whether there will be a drought or a flood. We have to leave this to the Divine Providence. If this were up to men, I believe that the situation would be worse than it has been up till now.

What do we have to fear? Will there be a shortage of workers to build housing for Canadians? Will there be a shortage of raw materials for producing what Canadians need to fill their daily needs, such as housing, food, medical and hospital services, and road services to go from place to place? But then, what have we to fear if all the Cabinet ministers do their duties, if the Minister of National Health and Welfare (Mr. Lalonde) plays his role, which is to introduce social legislation ensuring all Canadians a guaranteed minimum income, medical care and housing?

He is responsible for the well-being of Canadians. Another minister, who is responsible for housing, who must ensure that Canadians have a decent house, announced last week the introduction of a piece of legislation inviting all Canadians, through provincial and municipal governments, to use every possible means to ensure decent housing for each Canadian, each family.

So another minister who is determined to do his duty. I also heard in this House the Minister of Transport (Mr. Marchand) say in a most eloquent way to the people of this country that in the area of transportation his department will be efficient, that they will do everything possible to ensure that all areas—

Some hon. Members: Hear, hear.

Mr. Lambert (Bellechasse): I commend you for applauding him.

[Mr. Lambert (Bellechasse).]

The Acting Speaker (Mrs. Morin): Order. I am sorry to interrupt the hon. member but I have been listening to him for a few minutes, and I wonder indeed if he is speaking on Bill C-49, to amend the statute law relating to income tax in Canada. So, if the hon. member wants to address himself to that subject, we will listen to him.

Mr. Lambert (Bellechasse): Mr. Speaker, with all the wisdom I know you have, I commend you for that remark, but I challenge any member in this House and any minister to rise in this House and talk about something else than taxation at any time because everybody scurries around trying to earn a living, Madam Speaker, we all need money.

Ask the labour unions why they have strikes? It is to get more money for their membership, and especially for labour leaders. We have seen that. Ask those who own a business why they need money. It is to have a higher income. Bill C-49 says: an Act to amend the statute law relating to income tax. So the Minister of Finance—and through no fault of his—is instructed under our constitution to dip into the incomes of people. I am considering, Madam Speaker, whether the people are really being treated fairly, if this bill really gives them adequate exemptions, or whether, on the other hand, they are being taxed too heavily compared to the income they can make in 1975. Indeed, Madam Speaker, I think that it is perfectly in order for me to reason thus because if one must restrict oneself to dollars and cents, one can read from page to page. But I am afraid we shall not succeed in suggesting to the minister intelligent amendments which would be likely to help him apply the tax legislation in a universally just and fair way.

It is with this in mind that I intend to consider Bill C-49. If I am not mistaken, the bill has now reached second reading. It is therefore the gist of the bill we must be concerned about. I am considering the principles of this bill and trying, with all the open-mindedness which can be expected from an hon. member, to deal exclusively with the very principle on which this bill is based. Then, I am trying all sorts of explanations in support of my views, in order to convey them to my hon. colleagues in the House and especially the Minister of Finance. In other words, if we must adopt this bill without having the opportunity to deal with it honestly and intelligently, I wonder why we are here. We should merely let the minister introduce his bill to the cabinet and the matter would be settled. Well, Madam Speaker, I feel it is our duty to vindicate the fundamental rights of individuals, the fundamental rights and responsibilities of Canadian taxpayers, for I have never been able to understand how, in a well organized society, individuals could have only responsibilities.

● (2150)

I never wanted to accept that. I understand we all have rights, but we also have commitments. I wish those commitments, which every Canadian shares in, would match their capacities in contributing, for the common welfare, to the payment of those expenditures which the govern-