

Income Tax Act

my submission, there is absolutely no difference. I wonder why the Minister cannot direct his attention to the drafting of the piece of legislation that at least accomplishes the alleged purpose.

● (1240)

I know none of this will transpire. We will not have an amendment of this clause so we will only have the clauses that are designed by the Minister or his officials. It is probably his officials since the Minister, no doubt following the example of the Parliamentary Secretary to the President of the Privy Council, never bothers to read the words but reads the explanatory notes. It is because of that fact that we now have the suggestion of a further amendment that the Minister wishes to introduce with respect to a subsequent clause of the Bill that we will be discussing. It is because of that fact that we have so many amendments to the Income Tax Act that we are dealing with under this Bill that require examination.

This same Parliament, in its haste, has brought about the inequities from which all Canadians suffer. It now goes back in an endeavour to change them. The House does not bother to examine in detail the specific provisions that give rise to the problems with which the complaints of the future will doubtless confront us.

If one reads the explanatory notes, one will find that one of the other mistakes that the Government made in Bill C-139 was to grant this alleged right of annual election to all taxpayers. Of course, if one examines Clause 6, one will find that all taxpayers other than corporations, partnerships, unit trusts or any trust in which a corporation or partnership is the beneficiary, are excluded.

Since the operative words of this clause are no different in bringing about a result from the operative words of the section of the Act designed to be amended, I believe the real purpose of this entire clause is contrary to the remarks that we find in the explanatory notes to deprive taxpayers who are corporations, partnerships and trusts from taking advantage of this section of the Act to be amended. It is that kind of selective, preferential treatment—selective, preferential punishment—that characterizes the entire provisions of this statute.

When I think of the alleged undertaking of the Minister of Finance and the praise that has been heaped upon him by those in the tax profession who have said that his undertaking of a task to simplify the Income Tax Act is commendable, I wonder how the provisions of this Bill fit the undertaking of the Minister of Finance. How can the approximately 120 pages of this Bill, with complexity built upon complexity, ever hope to simplify, make easier and better understood the provisions of this Act? There is absolutely no doubt that the volume alone in this monster that we refer to as an alleged Income Tax Act—since it does not tax only income but a number of other things—will not make it easier to understand.

We must ask ourselves whether we as parliamentarians have discharged our duty in passing laws which we anticipate will be enforced without regard to the fact that the general public is not in a position to in fact understand the law that affects

them. It affects them in the sense that it takes property from them that is otherwise theirs. It affects them in the sense that if they disobey this law they are obliged, after trial, to spend some time in incarceration.

It is this kind of an approach to a very serious piece of legislation that I find most shocking. This legislation does not in fact remedy in any fashion some of the obligations placed upon the House in making it easier for the public to understand. It is a clear illustration and demonstration of the fact that in the past the House failed to discharge its duty and examine in detail and depth what it was doing to the taxpayers of Canada.

Mr. Blenkarn: Question.

The Deputy Chairman: Shall Clause 6 carry?

Some Hon. Members: Agreed.

Some Hon. Members: No.

The Deputy Chairman: Is the Hon. Member for Saskatoon West rising on a point of order?

Mr. Hnatyshyn: Mr. Chairman, I am a little premature in my point of order.

The Deputy Chairman: All those in favour please rise. All those opposed please rise.

[During the taking of the vote:]

Mr. McRae: I rise on a point of order.

The Deputy Chairman: I cannot accept a point of order during a vote.

Clause 6 negatived: Yeas, 28; Nays, 67.

The Deputy Chairman: Accordingly I declare Clause 6 lost.

● (1250)

Mr. Tobin: Mr. Chairman, I rise on a point of order. I have not had a chance just yet—and I would like the Speaker's advice on this matter—to consult fully Beauchesne and Erskine May. I am in the process with my colleague of having a look.

Some Hon. Members: Oh, oh!

Mr. Tobin: But even without the benefit of having a very close look, it is obvious to me—

The Deputy Chairman: Order, please.

Some Hon. Members: Sit down!

The Deputy Chairman: Order, please. I do not know whether the Parliamentary Secretary is making an argument related to the proceedings, but I cannot hear him. I am calling for order so that if there is a procedural argument on a point of order which the Parliamentary Secretary wants to make, I would like to be able to hear him.