

Income Tax Amendment

society to a grey, numbered mass. I am satisfied that one of the very grave concerns in the minds of Canadian people today, and especially in the minds of younger Canadians, is whether they will be able to maintain any individual identity, any dignity, any personal existence, any personal privacy in the kind of organized society which they see growing up around them. I am satisfied that protest and resentment against the growing, grey anonymity imposed by society and big government on the individual have been the reason for these otherwise inexplicable waves of protest—riots, if you like—that every now and then shake some of our larger urban centres.

Here we have a further extension of this process. I realize that in an age of automation when payments and benefits are calculated by computers, numbers are important, so that perhaps to some extent we are compelled to accept the numbering of recipients of benefits such as old age security and the Canada Pension Plan. But now we find in a bill to amend the Income Tax Act the provision that everyone who files an income tax return shall have a number. I protest vehemently and vigorously against this unnecessary and what I can only describe as attempted stealthy extension of the numbering system into Canadian society.

What is the minister doing? Is he trying to play the numbers game in this house? Why does he introduce a provision of this sort into the Income Tax Act? Let the pensions legislation and other legislation with regard to which numbers may be necessary have such a provision, and let the argument be made there and stand upon its merits. But what right has the Minister of Finance to do this in a bill to amend the Income Tax Act, a bill dealing with the filing of income tax returns? By what assumption of authority does he seek to have this house impose upon Canadian taxpayers, without reference to anything else, the obligation to take out a number when they file their income tax returns? It appears to me that the minister is trying to play the numbers game with legislation here in the House of Commons, and I have always understood that the numbers game is a pretty shady sort of racket.

• (3:50 p.m.)

For these reasons and for the reasons outlined by the hon. member for Perth (Mr. Monteith) I must oppose the bill because while some of its objectives are desirable except for the social security numbers, in our

[Mr. Fulton.]

view the objectionable principles and features in the bill outweigh its advantages. It is not as though the objectives could not be accomplished by legitimate and acceptable means. The minister could introduce a bill which said that in the future all deferred profit sharing plans must comply with these new provisions, and we could have an honest debate on this matter. However, when he introduces a bill which says that not only must profit sharing plans comply in the future but that those plans which yesterday were legal, legitimate and approved by the minister will tomorrow become illegal, unacceptable and must be subject to a tax penalty on the disposition of the proceeds, then I say that no objective justifies the insertion into legislation of this unacceptable principle.

Mr. Lewis: May I ask the hon. member for Kamloops (Mr. Fulton) a question? Is the hon. member suggesting that it would be socially preferable to have two classes of plans, one class which would benefit from a previous set of rules giving them greater advantages and another class which would benefit from a new set of rules and would not have those advantages? Is it better to have two classes of plans rather than to have legislation which would reduce them all to the same kind of plan?

Mr. Fulton: I think I have made my position perfectly clear. I object in principle to making illegal and virtually criminal something that was legal and specifically approved in detail by the minister. If the only course is to have one class under former legislation and a new type under legislation introduced today, then that is the position we must accept. But I hope that the hon. member for York South, as a lawyer and as a defender of civil rights and liberties, will join me in opposing legislation which seeks retroactively to make Canadian taxpayers criminals and lawbreakers for doing something for which they had the specific approval of the minister. I hope that the hon. member will join me in opposing that type of legislation.

Mr. Lewis: May I ask the hon. member a further question?

Mr. Speaker: Order, please. Is the hon. member for Kamloops prepared to allow the hon. member for York South to ask a further question?

Mr. Fulton: Mr. Speaker, I think it would be better if that were done in committee.