

*Income Tax Act*

role is to illuminate but not to obstruct. Our responsibility as the government is to bring this debate and this issue to a close decisively, but at the same time to provide sufficient opportunity for members opposite to have their say.

**An hon. Member:** That is right.

**Mr. Paproski:** By applying closure.

**Mr. Gillespie:** I suggest that after two years of parliamentary concern with this matter, after the House of Commons Committee has seen nearly a thousand briefs—

**An hon. Member:** But not on this bill.

**Mr. Gillespie:**—and has travelled from coast to coast, after having had this bill before us for six months and after having spent the equivalent of 50 days of parliamentary time, the time has come to dispose of this amendment, to vote it down, and to decide on the new bill.

**Some hon. Members:** Hear, hear!

**Mr. Lambert (Edmonton West):** That speech will never get you a promotion.

**Mr. Gibson:** We do not need a promotion.

[*Translation*]

**Mr. Gérard Laprise (Abitibi):** Mr. Speaker, it would seem that private discussions are now over.

We are now debating Bill C-259 on tax reform at the third reading stage. In my opinion, and in the opinion of many people we have approached, this is the most badly drafted bill ever presented to this House. So much so that the minister himself has had to bring a host of corrections and amendments even before the committee of the whole stage.

This bill has been so badly drafted the Minister of Finance (Mr. Benson) has had to promise the Senate that amendments will be proposed early in the next session. Even though the bill is not passed, the minister already recognized that amendments were required.

So, Mr. Speaker, how could accountants, lawyers, businessmen and individuals understand this bill?

Under the previous legislation, many people had difficulty getting the abatements they were entitled to or were penalized because they did not fully understand the legislation. I say that if this bill in its present wording goes through and remains in force for at least the next ten years, the Canadian taxpayers will run into almost insuperable difficulties.

We are now considering an amendment moved by the hon. member for Winnipeg North Centre (Mr. Knowles) to refer the bill back to the committee of the whole House for the purpose of improving a part of the bill concerning the taxpayer who always was the most neglected in public administration, the labourer. That can apply also to other workers.

I believe the hon. member for Winnipeg North Centre is right when he asks for a thorough examination of that section of the bill in order to bring corrections where necessary and we approve of that. However, we of the Social Credit Party believe that the scope of the amendment moved by the member for Winnipeg North Centre is

not wide enough and we intend to move an amendment to another section of the bill that also concerns the Canadian workers, so as to allow more equitable deductions for their expenses.

I shall speak about that later on, Mr. Speaker.

I was saying that the bill was very complex and that its drafting has been slipshod. I am not the only one to think so.

I have before me a brief submitted by the Canadian Association of Pulp and Paper Manufacturers in which, at the very beginning, they have this to say regarding Bill C-259. I quote:

Its wording is very difficult and it is full of new concepts and definitions.

In short, Mr. Speaker, it is for all practical purposes a new legislation which the government will have to implement and the Canadian taxpayer to put up with. Tax experts will have to study it for several months before they can understand its effects and discover all the implications of its numerous sections.

Tax experts themselves—and not “fiscal experts” as they were referred to by the hon. member for Laurier (Mr. Leblanc) a few days ago—will have to spend several months studying and understanding every aspect of the bill.

Mr. Speaker, I would like to make a comparison between this bill and the Unemployment Insurance bill passed some time ago and which has been considerably amended since then.

When that bill was passed, Mr. Speaker, high officials of the Unemployment Insurance Commission encountered difficulty in understanding it and were unable to explain its implications.

• (5:00 p.m.)

It was necessary in all stages as the problem arose for Unemployment Insurance Commission officials to give their opinion and try to interpret this act. Several months after its implementation those officials admit that they are far from understanding fully the act which is a great deal less voluminous than Bill C-259.

So the accountants who will be called upon to help taxpayers, and businessmen, fill out their income tax returns will have, in the very first month following the implementation of this act, to start preparing their income tax returns for spring of 1972. How will they be able to come out of it?

It has been reported—and the Senate already knows about it—that income tax return forms for fiscal year 1971 are already available when the new act has not been even passed, and this allegation has yet to be denied.

Mr. Speaker, I think we were right in our opposition to the guillotine and we do not accept the accusations laid by the government to the effect that the opposition deliberately delayed the study of this bill.

I continue quoting from the brief submitted by the Canadian Pulp and Paper Producers Association:

It is difficult to imagine how members of Parliament with their many other responsibilities can appreciate the effects of the proposed reforms in the few weeks they will have to study it.