

Supply

policy, to plan land use controls—something which I believe, incidentally, belongs with the provinces—and to promote growth and development of particular industries, all under the Income Tax Act. Clearly the name should be changed. Why do we not call it the omnibus Act to do everything? In that way we could well understand why it is so complex.

The Act must be directed toward raising revenues. If there are policies that a government, be it this Government or any other, wishes to follow, then let it follow those policies under a statute dealing with them, not create a monster so beyond the comprehension and mental ability of the citizens of the nation that it does injustice to the raising of taxes. I offer that suggestion to the Minister of National Revenue in the absence of the Minister of Finance who, quite rightly, is responsible for the drafting of the Act under which we all suffer.

There are other things which might be done that have been recommended by others who practise in this field regularly. Indeed it might be appropriate if a new drafting method were employed, a drafting method which would at least see the gathering together in a single place of those provisions of the Act that deal with the specific issue designed to be dealt with.

● (1710)

The general rule related to that issue might precede other rules that are subordinate in nature. The deductions, exemptions and special rules that might apply to that particular issue might be found in a particular place in the Act. It will not then be necessary to try to skip and jump from one place to another. That would not be difficult in a small statute, but in this statute, it is particularly difficult.

It is difficult because of the terms of art, some of which are genuine definitions and found in a definition clause. Others are definitions which are found in the clause establishing the term of art as an essential ingredient to the imposition of tax. Accordingly, it has become almost impossible to find one's way through the statute, even using the index that is supplied.

Drafting changes alone will not reduce the volume. I know that I cannot display size in the House. However, it is apparent that if you examine the change that has occurred to the Income Tax Act, second edition, for 1971, the last year under the old system, and examine the Act today, it is not only the thickness of the publication that is important. The size of the print in the second volume is half the size of the print in the first volume. The width of the volume is even larger. In other words, you almost need a magnifying glass to follow the words. If it were drafted in the same size print as the 1971 edition, the volume would be twice the thickness.

We have just gone through changes to this Act as they relate to a plan to index the growth in securities as part of a simple issue, a capital gain issue. The Ways and Means motion which brought in that recommendation was 43 pages in length as it applied to that single issue. That issue was but a small portion of an issue, which was capital gains. At some time it will be necessary to examine the cost benefit of some monstrous provision of the Act that may, in terms of return, cost us substantially more than it is worth.

For the year ending March, 31, 1984, regarding salaries paid to officers of the Department of National Revenue, described by the Minister as 18,000 employees and by the Parliamentary Secretary to the Minister of Finance (Mr. Fisher) as 10,000—take your choice as those two figures are close one to the other—the additional increase will be \$53 million. It will cost an additional \$53 million for the purpose of understanding and enforcing provisions beyond the comprehension of Members of this House, Canadian citizens and officers of the Department of National Revenue. We will have to determine whether that is a worthwhile expenditure.

The time has come for Members of the House to analyze whether the growth of this monstrous mechanism will provide the returns for which we should be looking if we are prudent legislators and if we have some regard for the welfare of individual Canadians.

I wish to deal briefly with the other aspect of this motion. We heard comments by members of the NDP and by the Parliamentary Secretary to the Minister of Finance. They have taken a somewhat similar approach. It is that there are people in Canada who pay their fair share of taxes and people who do not. Accordingly, the actions of the Department of National Revenue in pursuing the latter are valid and should be commended. After all, they are out there to help the first group who pay their fair share.

The great problem with that is that the speakers from both Parties presume that those who have trouble with the Department of National Revenue are not paying their fair share of taxes. The Parliamentary Secretary to the Minister of Finance described a lady in his constituency who had two cars. Right away that is an offence. No one should have two cars. Everyone understands that people with two cars are an offensive element in society. Also, she lived in a nice home, which is a crime in this society. She sent her children to private school, which clearly should earmark her as an enemy of the state. This lady had a problem with the Department of National Revenue. She was assessed. Under the provisions of this Act you, Mr. Speaker, may be assessed, I may be assessed, we all may be assessed, and we have to pay whether we are assessed correctly or not. When that assessment is mailed to you, you owe that amount. Since you owe it, the Department can collect it.

I have referred in this House to circumstances where, on a day when an assessment was issued, officers of the Department of National Revenue could go to the Federal Court of Canada and there obtain a certificate having the effect of a judgment and the next day execute it, seize your property and sell it. That is the simple fact. Whether you ever owed the tax is another matter. It may be years before that determination is finally made.

The issue is not whether you owe it legally because the Act says you do. The issue is whether you should owe it, and the court will determine that. Arguments that have been advanced in the House about individual taxpayers are meritorious. In my submission, that is our task as Members of Parliament. Any member of the Government standing in this place saying that