

I believe that it is time that we put a stop to the changes in the Income Tax Act and reassessed the situation. Having done that, perhaps we can have the entire Act revised.

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## PROCEEDINGS ON ADJOURNMENT MOTION

[English]

SUBJECT MATTER OF QUESTIONS TO BE DEBATED

**Mr. Deputy Speaker:** Order. It is my duty, pursuant to Standing Order 45, to inform the House that the questions to be raised tonight at the time of adjournment are as follows: the Hon. Member for Bow River (Mr. Taylor)—National Parks—Quality of Banff waters supply, b) Implementation of study's recommendations; the Hon. Member for St. John's West (Mr. Crosbie)—Disasters—Training of crews—regulatory changes b) Appearance of Ministers before committee; the Hon. Member for Surrey-White Rock-North Delta (Mr. Friesen)—Trade—Request for imposition of surtax on imported potatoes, b) Effect of imports on Fraser Valley farms.

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## GOVERNMENT ORDERS

[English]

### INCOME TAX

AMENDMENTS TO STATUTE LAW

The House resumed consideration of the motion of Mr. Lalonde that Bill C-139, to amend the Statute Law relating to Income Tax (No. 2) be read the second time and referred to a Committee of the Whole.

**Mr. John Bosley (Don Valley West):** Mr. Speaker, I wish to make a few remarks regarding Bill C-139 in an attempt to impress upon the Government, even at this late stage, the representations that I know every Member of the House is receiving from dozens of constituents and businesses. I am sure that Your Honour's mail, like mine, continues to contain complaints about the anti-investment attack, which is still continued in the Income Tax Act amendments originating in the November 1981 budget. It is, simply put, a tragedy. The Government of this country continues to press forward with an income tax proposal, the basic attempt, purpose and thrust of which is to squeeze every nickel and dime out of every Canadian taxpayer that it can find, at a time when what is needed in the Canadian economy is a recognition at long last that there is no recovery possible in the country from taking more from Canadians and spending it through Government.

● (1610)

Canadians witnessed the six and five program and are now witnessing an attempt, according to the Minister of Finance

### Income Tax

(Mr. Lalonde) to try to justify an ever greater deficit. Presumably, we will see income tax amendments following his next budget which will attempt to pay for those increased deficits or ameliorate those deficits in some way by squeezing more taxes out of an ever shrinking Canadian pie. This tragedy can perhaps be no better expressed, in my personal experience in my own riding, than by two cases with which I am currently dealing with regard to the Department of National Revenue, which will have the responsibility of implementing this Act.

A young man in my riding is struggling to work as a photographer. Despite perhaps wiser counsel, he set himself up in business last year. As most Canadians would know, that took incredible courage in these times. He discovered at the end of the year that the Department believed and claimed that he owed sales tax to the tune of approximately \$3,000 for materials that he had used, money he did not have because his business had just barely started. In fact, he had no way to pay the money. When he went to discuss that matter with the Department of National Revenue in the beginning, it arranged to allow him to pay on a limited basis, perhaps \$100 a month. Because he had no business—most Canadians are finding throughout the country today that there is very little business to do—he was in default for one month. The answer of the Department of National Revenue was to tell him where the bankruptcy branch was, upstairs. He called me, and it was only under threat of raising the issue in the House of Commons that the Department chose not to put another Canadian small-businessman into bankruptcy, another on top of the thousands of individual Canadians and small businesses that have gone bankrupt today as a result of the economic policies writ large in the Bill.

I might say that I guess it depends on the mind of the Department of Revenue how much money one owes. In another case in my riding, the Department has issued a third party notice to the tenants in a small building, instructing them, because of an arrears case involving the building's owner, that in the future the tenants are to pay their rent to the Department of National Revenue. Those are interesting notices, third party notices, because they set out the size of the indebtedness which the tenant or the Canadian taxpayer owes, so that the tenants, in this case, will know that they do not have to pay more than that particular gentleman owes. Interestingly enough, the amount that particular gentleman owes the Department of National Revenue is \$4 million some odd dollars and 86 cents. It fascinates me that when someone owes \$4 million, the Department recognizes that perhaps it is best to keep that person in business, but when someone owes \$3,000, it does everything it can to put that person out of business. It is almost as though it were part of a concerted policy from Ottawa to drive everyone into being an employee or a liability of the Government of Canada.

Much has been made of the changes since the November budget, and there have been dozens of changes, many of them