

Income Tax Act

knows very well that the government had no plan whatsoever for the debate in Committee of the Whole and that it was an opposition proposal which dealt with major subject areas.

Nothing has been done yet about the transitional clauses starting from clause 3 onward. Not one word was said about those clauses. Not one word was uttered by the government as to when they would be discussed. The proposals as to time came always from the opposition. The areas of discussion were known. Allocation of time, if I may say so, was to be traded off against the interests of particular taxpayers. This is shameful. Yet we get the assertion that every area of the bill was considered. Not one clause beyond clause 3 which had to deal with the repeal of estate tax was considered—nothing beyond that. I defy the President of the Privy Council to say one of them was considered. Not one of the transitional rules was dealt with.

Many of the transitional rules are different from the previous act. The penalties are different. Some of the penalties provided for any offence prior to the coming into force of this new act are even more barbarous than the previous ones. Honourable members sit back in amazement. They do not even know what is in those clauses.

Mr. Dinsdale: Nor care.

Mr. Lambert (Edmonton West): And they do not care, as my colleague says. It is unfortunate. These people represent government, big government dispensing largesse to the taxpayers of this country. Who are the taxpayers of this country? They are to be the victims of this monumental abortion. If the hon. member for Vancouver-Kingsway (Mrs. MacInnis) wants to talk about abortion, here is one right here.

Some hon. Members: Hear, hear!

Mr. Lambert (Edmonton West): This is what these people think. The taxpayers of this country are to have foisted on them the provisions of this particular document. Who are the taxpayers? They are the people who put the government in office. Yet they would trample upon their necks and say to them that they are lucky peasants to be under this regime that is dispensing so much largesse. Their figures are totally wrong. They misrepresent the facts as to the reduction of taxes. They do not say they are going to tax unemployment insurance benefits and training allowances to raise more revenues. They do not say that they are going to raise the revenue of the people to bring them into higher tax brackets. What they give with the one hand they take away with the other. All these figures quoted about the number of taxpayers waiting breathlessly for the benefits of the new act are hollow mockery. The government is being totally dishonest with regard to the Canadian public.

Some hon. Members: Hear, hear!

Some hon. Members: Oh, oh!

Mr. Lambert (Edmonton West): In this instance the government imposed closure after one day's debate on third reading. We got notice that the government had made up its mind to do this for administrative reasons and

administrative reasons only and because of their own misreading of amendments put forward by the opposition with regard to splitting the bill that had been supported by the majority of major newspapers in this country. I do not know what newspapers the President of the Privy Council has been reading but they certainly do not represent the majority in this country. The government is trying to dragoon the Senate, and it will be very interesting to see how that body behaves after the visit yesterday from the Minister of Finance.

Some hon. Members: Shame!

Mr. Lambert (Edmonton West): What kind of bribery, what kind of threats were used on the Senate in suggesting that they should deal with this bill in a matter of a few hours? Is debate on the bill to be finished by the end of this week? We say that never has there been such a shameful performance as that of this government in imposing closure on a most important document which will affect the whole of the Canadian economy. Government members sit back and smile as though they are not to be affected by it. Of course they are.

[Editor's Note: Whereupon there was a whistling noise in the sound reinforcement system.]

Some hon. Members: Oh, oh!

Mr. Lambert (Edmonton West): The Martians are landing. Even the elements are disturbed, Mr. Speaker. Of course it might be that spirits from the outer world have come down to shout their protests.

Mr. Lewis: Perhaps that of Mackenzie King.

Mr. Lambert (Edmonton West): As has been suggested, perhaps the spirit of Mackenzie King, although I suppose members over there would deny the existence of the reign of that right hon. gentleman.

This has been a shameful performance. I hope that the Canadian public who are to be the victims of this act will recognize who imposed it upon them, who forbade and prevented the provinces from negotiating the necessary agreements. The Minister of Finance knows that the provinces have not replied to him with regard to death duties. Many amendments to the act have not yet been received, and the whole thing is in total disarray.

The motion presented by the President of the Privy Council is wholly motivated by the disarray and ineptitude of this government in bringing forward a bill of this kind under these conditions.

Mr. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, on December 2 I gave three reasons for our opposing the motion made on that occasion to close the debate on Bill C-259 at the Committee of the Whole stage. Those three reasons still apply today, but I have three more. First, to move closure under Rule 75C at this stage is a violation of the purpose of third reading. Second, I agree with an editorial in the *Winnipeg Tribune*—I have seen similar comment in other newspapers as well—that what the government is doing is showing its contempt for Parliament and contempt for the parliamentary process.

• (2:30 p.m.)

Some hon. Members: Hear, hear!