

Income Tax Act

February. Now that he has seen this bill, the hon. member for Winnipeg North Centre (Mr. Knowles) must realize how much of the February budget there is in it, and how much of the administrative changes applicable to Bill C-259 have been smuggled into this bill. There will be left some very stark realities to consider in contra distinction. There will be the personal tax reduction and all the other goodies of the 1973 budget up against one corporate tax cut in an omnibus bill. We are given an omnibus bill here,—

Mr. Knowles (Winnipeg North Centre): There may be two bills.

Mr. Lambert (Edmonton West):—Mr. Speaker, and we are being asked to put through some of the most complicated changes to the Income Tax Act in an attempt to clarify those sections of Bill C-259, all 700 or 800 pages of it, which defied the wit of the government at the time, which practitioners have shown to be impractical, and on which the government knows it has not been able to bring in the regulations causing delay in the application of some sections. Indeed, the Minister of National Revenue (Mr. Stanbury) says he does not even know when the regulations are going to be ready. Yet, the taxpayers have their heads on the block. They are supposed to work industriously for the government under conditions that they simply cannot know.

The minister, as I say, has asked us to deal expeditiously with these measures. He has said that there are taxpayers over the age of 65 years who are facing problems with regard to the increasing cost of living. Whose fault is that but the minister's and his administration? That measure could have been passed last year. Was it mandatory with respect to the May 8 budget that we could not see the motions to adopt, nor the bill founded on it, until June 26? The House could not act at that time. Then the House adjourned on July 7, and came back at the end of August. After that the Prime Minister (Mr. Trudeau) and his associates went off on their frustrating fall hunt for votes. What a story of misadventure and misgovernment. Those should have been the days when these measures were dealt with in parliament. If these tax measures were so good for the public, and the government had any real concern for the beneficiaries of this miniscule largesse that it was exhibiting in last year's budget, why was it necessary for it to decide on an election at that time? What kind of priorities did it have? Today, those people are being given top billing in the government's priorities, but ten months ago they were at the bottom of the ladder. They were not even considered.

As a result, today we are being exhorted to get on with it, and if any of us speak for more than ten minutes we will be told that this is far too long.

Mr. Knowles (Winnipeg North Centre): Take your time.

Mr. Lambert (Edmonton West): There are many other things in the changes to Bill C-259—

Mr. Knowles (Winnipeg North Centre): You are the first speaker for your party. You have unlimited time.

[Mr. Lambert (Edmonton West).]

Mr. Lambert (Edmonton West): And I intend to take my unlimited time.

Mr. Knight: Surprise, surprise!

Mr. Lambert (Edmonton West): For instance we know how many representations were made with regard to deferred profit sharing plans. The hon. member for Weyburn is making some sort of intemperate interjections—

Mr. Knight: Assiniboia.

Mr. Lambert (Edmonton West): I apologize to the constituency. We know that members from that party at that time had many things to say about changes that should be made, but they were resisted. Now that the changes are being brought in, surely to goodness they must get the same degree of careful attention. First of all, they must get the same degree of explanation. We cannot complain about lack of explanation at the time of Bill C-259. There had been a white paper. There had been innumerable committee hearings on the basis of the white paper. There had been the committee report, and then legislation introduced based on the committee report and on other material which the government had, followed by nearly three months of sittings in the House to handle that tax bill. There was plenty of explanation for a portion thereof until the guillotine started to fall.

What sort of a guillotine is the minister trying to impose upon the House now? It is that represented by some sort of sympathetic consideration for the senior citizens, for the disabled, for the blind, for those people who had heavy ambulance expenses, for students and for small business. You know, Mr. Speaker, I almost drowned in what I thought were the crocodile tears of the minister when he spoke about small business and its non-eligible income. His predecessor had insisted that this was right. It is great to see that his predecessor and his parliamentary secretary, who seemed to plug up their ears against protests throughout the country, are no longer in this House, one by choice and the other by the electors' choice.

We will just see how we get along with this bill rather than merely accept these exhortations of the minister for the wrong reasons. Then, Mr. Speaker, the minister pats himself on the back, almost like my colleague from Crowfoot, little Jack Horner, in his self-satisfaction—not that my colleague has that degree of self-satisfaction—at pulling out a plum. He says:

I am confident that members of this House will agree that this is a sensible and orderly way to deal with the tax measures arising out of the May and February budgets.

• (1540)

Mr. Speaker, on a quick rundown this morning I was able to find 25 instances of changes in the act to which no apparent reference can be found in the Ways and Means motion. There may be an explanation because, strangely enough, many of them arise in the French text. They may be corrections for some reason or other, but there is no indication. The minister failed to explain that. I had hoped he would accept the invitation which I had extended and that at this stage we would get some explanation. We have not been able to make an exhaustive study of the