

place of work and who must provide suitable clothes for himself in order to carry on even the most basic work such as answering a telephone, because when you turn up in an office in blue jeans you can lose your job pretty fast?" What about these people? Do you think of granting them tax exemptions? We think of mechanics who, as my colleague, the hon. member for Davenport pointed out, are not badly treated; they are well paid.

I agree with the substance of the motion but I also agree with what the Minister of National Revenue (Mr. Cullen) said—that was his private opinion but hopefully now he will make it more public—that \$150 a year is not sufficient and that it should be increased for all. Let us apply it to all people. Let us not cure one inequity only to create another.

[Translation]

Mr. Albert Béchard (Bonaventure-Îles-de-la-Madeleine): Mr. Speaker, before I enter the crux of the subject I am sure I will be permitted to join my colleagues in expressing my best wishes and my most sincere congratulations to the new Minister of Communications (Mrs. Sauvé), the former Minister of Environment, and wishing her utmost success in her new department. The one thing I and the members of the Committee on Fisheries and Forestry regret is that henceforth the former Minister of Environment who became today Minister of Communications will no longer sit on that committee.

Mr. Speaker, I must first congratulate the hon. member for Regina East (Mr. Balfour) for the topic he chose to discuss today, and I must state right away that I am in great sympathy with the purpose he has in mind.

Indeed, Mr. Speaker, I was always surprised to find what I will call "discrimination" that always existed between the businessman, the professional and the shopkeeper and worker whatever his trade. And, as the hon. member who spoke before me said so properly, with the conviction it commands, I must say there is still in this motion by the hon. member for Regina East a feeling of discrimination since it is purely aimed at allowing mechanics to deduct from their income tax the cost of the tools they must use to practice their trade.

Why not? But that presents danger that is pointed out by the Department of Revenue, or those who are in charge of collecting taxes. If we open the door to mechanics, it means that everybody will be coming here to ask for a deduction as well. It is perfectly normal. Just like the lawyer needs paper, a telephone, secretaries to be able to practice his profession, just like the doctor, the worker needs tools. The same goes for the carpenter and all workers if they are to practice their trade decently and earn their living like all other professionals. Some companies supply the tools, fine, but in the case of those who do not supply them, the worker himself must pay for them. So I think it would be more equitable to allow those people to deduct it like lawyers, notaries, all other professionals, innkeepers, businessmen, industrialists and so on.

Fortunately, this government finally recognizes that something ought to be done in this sense and this is why a \$150 deduction or 3 per cent of the yearly income, whichever is the lesser, is now allowed. It is always the same thing, it is always the lesser figure but when it is on the other side it is always the higher figure. I am informed

that no voucher is required. We are told that the approximate cost of those automatic annual deductions of \$150 a year for the federal treasury is \$235 million.

Mr. Speaker, I suggest that those deductions be extended to everybody, I mean to every worker for the real cost of his tools or what he needs to work and practise his trade, but we should require supporting evidence. Today, anyone can deduct \$150 a year even if he does not buy any tool at all. Even if it means extra work for the staff of the National Revenue Department, I do believe it would be better to require receipts and to allow not only mechanics but every worker to file a real deduction representing the cost of the tools they bought during the year to practise their trade. If they did not buy any, no deduction is allowed. Some people might not agree with my point of view but I think it would be more equitable for everybody and for the government—that is for Canadians—and particularly for those who have to buy tools to work at their trade. Those were the few comments I had to make on the motion of the hon. member for Regina East (Mr. Balfour) and once again I commend him for this initiative and I hope the government will consider it.

● (1650)

[English]

Mr. A. C. Abbott (Mississauga): Mr. Speaker, I am sorry the hon. member for Grenville-Carleton (Mr. Baker) spoke at such great length because it is impossible for me, in the few minutes remaining, to have a chance to discuss this subject as fully as it deserves to be discussed.

Fortunately the subject has been discussed very wisely by my colleagues on this side, and they have brought a sensible perspective to the problem which was not revealed by the remarks of the hon. member for Grenville-Carleton. He, of course, skipped quickly over the subject matter of the bill and discussed the whole economic question in Canada, which he saw as being very ominous. He elevated the discussion, we have to admit, to a very high moral level, but I think he failed to deal with the particular questions raised by the hon. member for Regina East (Mr. Balfour).

Mr. Baker (Grenville-Carleton): Mr. Speaker, I rise on a point of order. Just so that there is no doubt, I have always looked forward to the contributions in these debates by my good friend, the hon. member for Mississauga (Mr. Abbott). Speaking on behalf of my party I want to say that we are quite prepared to extend the time for as long as it may be necessary for the hon. member to finish his speech, and for all other hon. members who wish to speak in the debate to finish, so that the question can be put, and I hope there is general agreement from the other side.

Some hon. Members: Oh, oh!

Mr. Knowles (Winnipeg North Centre): Hear, hear! Agreed.

Mr. Abbott: Unlike the hon. member for Grenville-Carleton I have a very lengthy journey to make back to my constituency tonight where I have an engagement. I know many of my colleagues are not as fortunate as the hon. member. He can drive his car five of ten minutes to get home.