

Excise Tax Act

The minister went on:

They are hidden; and because they are hidden they are popular with a government that chooses to go on levying these taxes and avoiding as far as it can the wrath of the taxpaying public, by not letting the taxpaying public know what portion of the price is collected by the government in taxes.

That still applies. Then the minister went on in these memorable words, and it is well he be reminded of them. Incidentally, all of this illustrates how apt and adept the Minister of Finance is in the passage of items which he brings into this house. I would suggest to him that if he would show a little more patience in these procedural obstructions which he raises so constantly he would find that his measures would get through the house much more rapidly than they do now. If any minister of this house has prolonged this session of parliament it is the Minister of Finance. However, he served a great purpose today in allowing us to remind him of some of the mischiefs of this kind of tax—

Mr. Speaker: Order. I do not now whether the hon. member for Essex East is under the apprehension that a point of order is being discussed, but he seems not yet to have got to the subject matter of the debate.

Mr. Martin (Essex East): Mr. Speaker, I must respectfully take issue with you on that. I am now dealing with the principle of this bill, not discussing what I particularly propose to come to. I am dealing with the principle of this bill and this is certainly in order; there can be no question about that.

Mr. Speaker: What I wish to comment on particularly is that the hon. member seems to be reverting to discussion of the point of order raised prior to his having risen to speak. Surely that has been disposed of and it is in order now to proceed.

Mr. Martin (Essex East): Then I will proceed and I do not think I have said anything yet which could be regarded as properly out of order. The Minister of Finance went on:

A tax of that kind as applied to the type of commodity of which I am speaking is doubly iniquitous.

What is the minister doing in this bill to amend the Excise Tax Act which could be regarded as a change of attitude from the former administration? What is there in this bill which is less iniquitous than the former excise tax amendments? Let the Minister of Finance admit that when he introduced this bill—and he gave us a very abbreviated statement today about its purposes and its

intents—he was wrong when he made these famous observations in June of 1955. The minister continued:

It is bad enough that there should be taxes upon these basic necessities of life, but far worse that they should be applied in such a manner as to go on attracting mark-ups, mark-ups on mark-ups, and mark-ups on mark-ups on mark-ups, all at the expense of the consumer.

There is nothing in this bill which changes that.

Mr. Fleming (Eglinton): Yes, there is. The whole scope of the tax is reduced.

Mr. Martin (Essex East): The minister says yes, there is. If he would look at the underlined sections he will see a whole series of commodities which are not touched by these amendments at all. He will see cast iron soil pipes, on the next page structural steel for buildings, and so on, which has not been covered at all. Yet the minister says that by this bill he is doing something that is consistent with his denunciations of 1955. The minister continued:

That is another feature of this tax which in my submission this house can no longer tolerate.

If the minister could no longer tolerate it in 1955, how does he tolerate it now when as a minister of the crown he has had the opportunity to do something about it? He continued:

The government is not going to remove these taxes from the necessities of life, nor substitute a fairer system of collecting taxes than through the medium of indirect taxes in the way I have described. Unless hon. members of this house, aroused and indignant, make that demand.

That was the language of the minister.

Mr. Bell (Carleton): That is the best speech the hon. member has made in a long time.

Mr. Martin (Essex East): The parliamentary secretary who assists his minister by making these little hush-hush observations from time to time might well use his time more advantageously by reminding his chief of these eloquent words used on another occasion and which apply now in such great measure to the bill before the house.

This reflects the whole attitude of this government which has been in office now for three years, confronted day by day with their former declarations but which makes no changes whatsoever, notwithstanding the fact that the minister said that this situation was one which should arouse hon. members, make them indignant and cause them to enforce their demands on the government of the day.

The fact is that this bill is not only deficient for many reasons, including, to use the context of the hon. member's thinking, the very argument which I have quoted which the