

*Income Tax*

to pay the tax, but when we impute that you have it in your pocket to pay the tax.

Secondly, we used to encourage people to save. We encouraged them to save for their old age, to save for their business, to save for expansion and to save for creativity. We now discourage saving. We discourage Registered Retirement Savings Plans, we discourage deferred profit-sharing plans and we discourage saving through life insurance. We wipe out the possibility of saving by buying an annuity.

This is an Income Tax Act that has a philosophy of grab, of take—get it as quickly as you can no matter how you get it and no matter what damage you do in getting it. We used to have an Income Tax Act that encouraged the formation of capital. We now have an Income Tax Act that discourages the formation of capital. We used to have an Income Tax Act that encouraged people to invest in shares in companies. We now have an Income Tax Act that adds another burden of taxation if a dividend is paid from a company.

This is an anti-productive Income Tax Act. It is an anti-entrepreneurial Income Tax Act. It is an Income Tax Act that is anti-saving. The Minister said that 74 Members of the Opposition spoke at second reading. Let me tell him that 65 Members of the Official Opposition travelled across Canada and held public hearings for three weeks in their vacation period in the winter of 1982. They took their own time and spent their own money and held those public hearings, and they heard from the people of Canada what they thought about this Government and its tax system. To say that 74 spoke and that that somehow is wrong, when 65 of them used their own time, their own weeks off to hear public evidence, is to indicate that this Government really wants to hear no input.

The fact is that this Act had but five days in Committee of the Whole House. It was not as if the Committee was not moving along quickly. Indeed the Committee covered over 75 pages of this monstrous statute. The Government stonewalled any reasonable opposition or any reasonable amendment. Indeed, it did not even make the amendment necessary to look after notaries in Clause 16 of the Bill, because it wanted to ram the Bill through. Even though the Government promised in this House to include the notaries, it did not get around to it because it wanted to force a vote. Even though it was told that this Clause had to be amended to include the notaries, it did not do that.

• (1130)

I want to tell the Minister that we will be moving in the Senate of Canada an amendment to Clause 16 of this Bill to include not only notaries public from the Province of Quebec, but notaries public from all across Canada. If our amendment should pass, they will be treated as a profession and included in Clause 16. We say to the Government that with its promises now made in this House, it had better support that amendment in the Senate of Canada. Since the Government would not make the amendment, we will make the amendment.

This Government used closure to ram the Bill through Committee of the Whole. It refused to listen. I want to tell Members of another Government that did listen. In 1979 the

Government was faced with the obligation of putting through uncompleted parts of the Chrétien budget. It was not a Progressive Conservative budget, yet the Liberal opposition debated it in Committee of the Whole for five days. We did not bring in closure, we let them talk. We let them debate the Bill properly and it passed through Committee of the Whole with due consideration.

This Bill, the most massive change to the Income Tax Act in well over a decade, a complete change in philosophical approach, is rammed through by closure. The Government even made the mistake of not putting in its technical amendments to a number of Sections, making it a perfect piece of legislation for the courts of this country.

Let us talk about the great representation made to the people of Canada that they cannot receive their income tax refunds unless this Bill goes through. That is the most shoddy representation to be made in this Parliament for some considerable period of time. What is an income tax refund? It is money that this Government took out of somebody's pocket improperly. The money was taken through its deduction system, the forced payment system under the Income Tax Act. This money was taken from people who are now unemployed, people who need the money now, but the Government will not give it back. It was taken when we had a weak economy, when people were going out of business because they could not organize enough sales. It was taken improperly from the purchasing power of Canadians, yet the Government will not pay it back. The Government does not want to obey the law.

Let me read from Section 152 of the Income Tax Act. I quote:

The Minister shall, with all due dispatch, examine a taxpayer's return of income for a taxation year, assess the tax for the year, the interest and penalties, if any, payable and determine

(a) the amount of refund, if any, to which the taxpayer may be entitled by virtue of sections—

The Government has determined the refund, but does not want to give it back. It says it cannot give it back because the statute has not passed. What drivel, what deceit, what misrepresentation of the truth.

The Government says it can demand the collection of tax from people on weasly Ways and Means motions, but it cannot pay refunds even though the statute requires them to be paid. Even though the Government took more than it was entitled to, it says it cannot now give some of it back because this statute is not passed. There is not one Clause in this Bill before us that has anything whatsoever to do with refunds to anyone.

Some people would say that the Minister is a fraud. I would not say that because it would be unparliamentary. Some people would say that the Minister acts with wilful deceit. I am not saying that because it would be unparliamentary. Some people say the Minister acts like a thief. I would not say that because it would be unparliamentary. However, I would think it.

We cannot trust the Ministers of this Government to follow the law. With ample money in the till, they use Governor