

*The Budget—Mr. Blenkarn*

impressed with the way the committee system has operated. It has given Parliamentarians a better handle on how Ministries are operated.

It is important that we as Members of Parliament exercise our review function and exercise it more diligently. It is important that we examine and cross-examine Ministers and their officials on how they are performing their jobs. Surely when a Government is the size that it is, and represents the invasion into the lives of individuals that it does, it is imperative that we as representatives of the people cross-examine those officials to ensure that the programs they are supposed to be delivering are giving us full value for the money expended. Where those programs are not giving full value, we must as sensible Members of Parliament suggest the removal of, or change in those programs so that Canadians get full value for their tax dollars.

In that respect, may I commend the Hon. Member for Trinity (Miss Nicholson) for the way she has conducted the Public Accounts Committee, and members of other committees that have tried to find out how programs are carried out and administered.

I think it is also important that the Government continue to do the things it has been doing in terms of asking directly and indirectly that committees exercise their powers under Standing Order 96(2) to make inquiries into programs and anticipated programs of Government so Members of Parliament will have input before those programs are put into legislation. It is that first look at an idea that gives us as Members of Parliament an advantage. We can have our say in how the country should be governed and how the new activities and thrusts of Government should be put forward.

The Prime Minister (Mr. Mulroney) has made an effort to ensure that we as Members of Parliament have the freedom to express ourselves, through the committee system in particular. However, we ought to take a look at the other rules of the House. For the last week the House has been stalemated by one procedural motion after another. In Great Britain, a debate on a complicated piece of legislation can be finished in one day's sitting. There is no reason for delaying and delaying pieces of legislation that are brought before the House, particularly when there is provision for a committee system to allow in-depth analysis of the problems envisaged in Bills and procedures.

The House must reform its rules on debate. We cannot allow important pieces of legislation to be held up while a war takes place across the aisle over whether or not a piece of legislation demanded by the Government is essential. Surely to goodness the voters will eventually decide that; surely to goodness the whole country should not be held for ransom because of procedural delays.

From the point of view of the Finance Committee, it is essential that the Government get ahead with Bill C-42. That Bill deals with combining the Inspector General's office and

the office of the Superintendent of Insurance. That recommendation was made by the Committee on Finance and Economic Affairs a year and a half ago, and it is essential that it be implemented.

Included in that Bill are powers to be given to the new office of the Superintendent of Insurance so that he may discipline and keep in line the trust companies, banks and insurance companies under the aegis of his powers. With some of the things that are happening in the real estate market, particularly in the greater Toronto area, I think it is essential that the Superintendent of Insurance have those powers contained in that Bill. Yet while the House debates Bill C-22 and holds it back, we cannot get at that important piece of legislation.

It is important that before the end of June the House come to the realization that we require rules of procedure that will enable matters to come to a vote, and come to a vote quickly. We cannot be held up any longer by delays and delays. It is bad for Parliament and it is bad for the democratic process, and in a country that is supposed to be progressive and able to come to grips with problems quickly, the causing of one procedural delay after another makes a mockery of democracy.

• (1530)

I would like to deal with the very important matter of tax reform. Our Income Tax Act is unbelievably complex. It is so complex that even leading chartered accountants have indicated that they themselves cannot understand the provisions and ramifications of it. Mr. Don Hugget appeared before the Finance Committee and, addressing me as chairman said, "I cannot understand the Act myself". He indicated that he had to have someone else help him with his own income tax return.

Tax returns are complicated so badly that despite every effort by Revenue Canada to produce a simplified and easily read form, Dian Cohen indicated the other day on *Canada AM* that before people even attempt to fill in their income tax returns they ought to buy one of several books which she recommended on how to fill out tax forms.

The Income Tax Act, which contains at least 100 separate allowances, deductions and provisions of benefit in one form or another, creates such complexity that the fairness in allowing these various deductions and allowances is lost. When average people read on their tax forms, "deductions, other", they wonder whether they are getting the benefit to which they are entitled in the tax system. When people believe a tax system is unfair, it is unfair. Because it is unfair it must be simplified to the point where reasonable people with reasonable intelligence can file their tax returns.

To that extent you may recall that last June the Finance Committee filed a substantial report on tax simplification. It is our hope and indeed our requirement that the tax reform package contain provisions of simplification to make the filing of a tax return far easier than it is today. It should be simple