

*Income Tax Act*

There it is. What a sorry commentary on smuggling something in and then gradually extending it for other purposes! A sorry record indeed.

Mr. Speaker, in a moment I intend to move an amendment but first, since it is the Christmas season and one likes to settle one's debts, I think that earlier in the debate I was wrong when I made a statement regarding a journalist in the press gallery, Mr. Dan Turner of Canadian Press. I thought about it and reviewed what I said, and am convinced that I was in error. I would not like to be unjust and, accordingly, in my place, I apologize without reservation for what I said at that time.

**Some hon. Members:** Hear, hear!

**Mr. McCleave:** The amendment which I propose, Mr. Speaker, is an old friend, previously entered in debate by the Leader of the Opposition. It reinforces the point we have made over and over again in the debate, that this House is simply not giving full consideration to all the elements that make up the proposed Income Tax Act. We have given good consideration to some parts of the bill and amendments have been offered. I see the hon. member for London East (Mr. Turner) here this evening. He is responsible, with the hon. member for Moose Jaw (Mr. Skoberg), for a very important amendment. These are small satisfactions, but important ones.

The fact is, we have covered parts of the field very thoroughly and other parts not at all. We know that the process of so-called tax reformation is by no means completed when the axe falls on our heads tomorrow afternoon and this measure is paraded to the other place for consideration. We know that if there is any intention to carry out meaningful tax reformation, it has to be a process which occurs over a considerable period of time. For example, on the deferred profit-sharing plans apparently the minister intends to bring in something to deal with them early in the new year. Why could not such an amendment be brought in now, so that at least that part of the tax story could be cleared up and people would not have to live with anxiety for months until the minister drops the other shoe, so to speak? The government has a strange way of operating, and I am glad to belong to a party that has resisted—

**Mr. Danson:** "Change."

**Mr. McCleave:**—utter foolishness. They can go around the country all they want, Mr. Speaker, saying that we should have cleaned up this bill in 50 days. If we started a criminal code from scratch, how long do you think it would take Parliament to deal with it, when everybody is interested in whether such and such an action should be designated a crime? It would probably take six months. While I do not recommend six months consideration in Parliament on tax reform measures, or tax change measures—there is not much tax reform in this bill—at least discussion should have had its full course and should not have been allowed to run to the end of the year and then be stifled.

I say, Sir, the government has not permitted us to do our job adequately with regard to tax reform. We should be back in committee of the whole. I would not have minded being in committee of the whole on Christmas Day if we

were going to have some kind of meaningful debate. I do not consider very meaningful what the parliamentary secretaries have been babbling in this House for the last couple of days.

**Some hon. Members:** Hear, hear!

**Mr. McCleave:** It was childish and filled with misstatements. I heard that "Guay" contributed again, Mr. Speaker. They must be proud of him in St. Boniface, for all his time spent uttering two words in the House of Commons. I wonder what kind of water he is going to get himself into.

**An hon. Member:** Water on the brain.

**Mr. McCleave:** In a moment of charity earlier I promised that I would try to be positive. Accordingly, I move, seconded by the hon. member for Simcoe North (Mr. Rynard):

That Bill C-259, an act to amend the Income Tax Act and to make certain provisions and alterations in the statute law related to or consequential upon the amendments to that act, be not now read a third time but be referred back to committee of the whole with an instruction that the committee have power to consider amending the bill by providing:

• (8:30 p.m.)

That clause 1 of the bill be amended by deleting lines 1 to 3 on page 1 and substituting therefor the following:

"1. Parts I to IIIA and Parts V to VII of the Income Tax Act are repealed and the following substituted therefor so as to apply, subject to the said act as hereby amended and to Part III of this act, to the 1972 and subsequent taxation years but the said act as hereby amended, excepting thereout those portions thereof containing an arrangement, revision and consolidation of the provisions of the said act as the said act is amended by the application *mutatis mutandis* of the provisions of sections 6 and 8, subsection 12 of section 20, and sections 62, 63, 109, 110 and 117 of the said act as hereby amended, shall not come into force and have effect as law until a day to be fixed by a proclamation that shall be subject to affirmative resolution of the House of Commons."

**Mr. Mahoney:** Is that one amendment?

**Mr. McCleave:** I understand that there may be difficulty about the last line, and if Your Honour should so decide, rather than touching off a procedural debate I would be willing to have all the words after "proclamation" struck out, because in the final hours of this debate it is more important for hon. members to make their contribution on the merits of the bill than for them to become embroiled in procedural arguments.

**The Acting Speaker (Mr. Laniel):** Order, please. I am sure the hon. member was not trying to read the mind of the incumbent of the chair, principally because of what has been said in committee. I feel that there might be some reservations about the procedural acceptability of the amendment in its present form. After presenting his amendment, the hon. member suggested that he or his party would be ready to eliminate some of the words from the end of the motion. It is very difficult for the Chair to pass judgment on this amendment, either as it is now or as it might read if the last part were eliminated, and I think I ought to invite comments from hon. members who might have opinions to express about the procedural acceptability of the amendment.

Before inviting hon. members to comment, perhaps I ought to refer to something that happened in committee in