

Income Tax

example of a senior Government Minister who has realized for the past 20 years the importance of having simply worded language in statutes if the Government is going to tax the people as a result of those statutes. He went on to state:

Unfortunately the existence of legislation which permits such arbitrary taxation probably does not arouse public concern to the same extent as legislation which confers arbitrary powers permitting encroachments upon physical freedom or freedom of expression.

● (2020)

He then went on to state:

It would seem therefore that liberty may be especially vulnerable to abuse in the realm of fiscal legislation.

Then he quotes a quotation to which I often refer myself. On November 18, 1783, William Pitt, the younger, stated:

Necessity is the plea for every infringement of human freedom. It is the argument of tyrants; it is the creed of slaves—

In short, that in effect is what we have in part here tonight. It is not just a question of people being taxed. It is a question of their being taxed and yet not fully understanding from the wording of the legislation to what degree they should or should not be paying tax to the federal Government. That is restricting their freedom. It is something that is not necessary, and I think it is time that we stood in this House, to a man, and said to this Minister, and to any other Minister who dares to bring such confused, complicated, needlessly wrongfully worded legislation in the sense of its being wordy and unclear, "Take it back. It will not be passed by this House of Commons until we can understand it". Hopefully, the people of Canada may then have some chance to understand the demand that will be made on them.

Some Hon. Members: Hear, hear!

Mr. Derek Blackburn (Brant): Mr. Speaker, before I discuss the details of my speech on the budget this evening, I would like to advise those on the Government benches that, in view of the fact that we on this side of the House have waited some 13 months for this document, Bill C-139, I think it takes a lot of nerve on the part of the Minister of Finance (Mr. Lalonde) to expect us to allow the Bill to go through in the remaining seven days before Christmas.

I would also like to suggest to Hon. Members that, while the Government has attempted to bring in some minor changes or modifications to the budget of November 12, 1981 and the budget of June 28, 1982, this document, consisting of some 295 pages, is just as complicated and confusing and, for many Canadians, causes as much anger as the ways and means motions or notices with respect to the two previous budgets. It also includes recommendations for further change brought in by the new Minister of Finance this past October 27, yet the Government and the Minister of Finance expect us to zip through this Bill of 295 pages in the remaining seven days. That is just too much to ask, and I know that we on this side of the House will not grant the Government that demand.

The moral fibre of any government in a democracy is really judged by its system of taxation, because the system of taxation is really basic to a democratic government. If such a

system is fair and equitable, there will be a stable society with a minimum amount of discord, because what affects people or their pocketbooks really dictates their behaviour in a political sense. However, if a taxation system is not fair and equitable, then there is discord, confusion, anger and bitterness. At best, there may be a tax revolt, as mentioned by the Conservative finance critic this afternoon and, at worst, there could be revolution and social upheaval. I am not suggesting that we will have a revolution in Canada because of a series of ill-advised budgets.

Mr. McDermid: Yet.

Mr. Blackburn: However, I refer Hon. Members to fairly modern history, to the French Revolution, and to the Bolshevik Revolution which occurred more recently in the Soviet Union in the Twentieth Century, and one will find that at the beginning of both those revolutions, taxation issues were at the hearts of the matter. They were the straw, so to speak, that broke the camel's back in both those countries.

I suggest that when dealing with any tax Bill, we are dealing with something of extreme importance. When we are dealing with a confused, complicated and contradictory series of budgets which have been changed, rearranged, amended and appended for the past 13 months, contained in this one huge document, Bill C-139, 295 pages in length, none of us, neither on this side of the House nor across the way on the Government benches, should take it lightly and let it go through quickly and irresponsibly in a matter of a few days. Therefore, we must confront this piece of legislation and ensure that as many inequities as possible are vetted. Indeed, it is our duty.

I am not an idealist. I realize that we on this side of the House cannot rewrite whole sections of the Bill, but it is certainly our duty and responsibility to our respective constituents to make it very clear to the Government where we disagree with it as it affects their pocketbooks and their taxes.

I might also state that we know that the previous Minister of Finance and the present one have been deluged, almost set upon here in Ottawa by an endless string of powerful lobbyists, many of whom have travelled across the country to force their opinions and ideas upon the Minister and the Department of Finance. I am suggesting this evening that the previous and present Ministers of Finance, particularly the present one, have caved in to many of the demands of the lobbyists. Unfortunately, most if not all of those lobbyists represent powerful financial institutions and interests in this country.

Mr. Wilson: How about the unions?

Mr. Blackburn: When the former Minister of Finance originally introduced his budget of November, 1982, I personally thought that the general thrust of the budget was good. He at least made an honest effort to plug many loopholes, the most obvious loopholes which had existed in a very unfair taxation system. Unfortunately, and this was my major criticism at the time, the budget was badly timed. It came, not at the beginning of a severe recession, but, rather, long after