

Income Tax Act

NAYS

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● (1710)

[Translation]

The Acting Speaker (Mrs. Champagne): I declare the motion lost.

Motion (Mr. Young) negatived.

The Acting Speaker (Mrs. Champagne): Resuming debate.

[English]

Mr. Norman Warner (Stormont—Dundas): Madam Speaker, it is a pleasure to participate in this debate on a very important piece of legislation. It is part of a program that the Government began over two years ago. During the election campaign we talked about economic renewal and a stronger economy for Canada and for all Canadians.

● (1720)

The Acting Speaker (Mrs. Champagne): Order. I would think Hon. Members would allow the Chair to hear the remarks of the colleague who has the floor.

Mr. Warner: Thank you, Madam Speaker. This is a very important debate and I am very glad you have brought that point to the attention of some Hon. Members who were not listening. The economic renewal of Canada is something our Government has been working on since we first came into office over two years ago. This Bill is one more step towards providing that economic renewal.

On November 8, 1984, our Minister of Finance (Mr. Wilson) gave a statement which was called "A New Direction for Canada, an Agenda for Economic Renewal". In that statement he outlined many of the proposals we had discussed throughout our election campaign. He gave us a direction which we continue to follow. The Government must get the deficit under control. We must promote policies which will encourage a higher level of investment in business in order to create new jobs. We must have increased international competitiveness and make Government more efficient in its own operations and less obstructive to the work of the private sector. We must bring about changes in a way that is fair and open, and the changes which are proposed in this Bill are changes which have come about after a process which involved consultation with business leaders, labour and individuals. This is truly reflective of what our Government wants to set out as part of its agenda for economic growth.

Bill C-23 contains amendments to the Income Tax Act which were announced in the Budget of February 26, 1986. The Bill also incorporates some important technical changes which were added to the Ways and Means Motion before it was tabled on October 31. Our Government is committed to the consultation process which is indicated by this Bill. Some Hon. Members opposite were concerned about the delay in implementation of many of the measures which were first suggested in our Budget. Consultation is a worth-while process and it does take time.

Today we are debating the principles of Bill C-23 at second reading. This Bill reinforces our Government's priorities as outlined in previous economic statements. We are looking forward to restoring fiscal balance by rigorous and effective control of government expenditures, greater efficiency and effectiveness in Government, improved management procedures and elimination of programs which have outlived their usefulness. Improvement to our tax system is a priority. Tax reform is on the minds of all Canadians because our present tax system is far too complicated. It has now reached a stage where even our best and most renowned experts have trouble understanding the Income Tax Act. It is so voluminous and difficult that the average person whose affairs are the least bit complex must resort to a tax expert and, in many cases, a lot of expense. That is not what we want.

Bill C-23 provides for reforms and improvements which will be welcomed by many people. It follows our objective to simplify our tax system and to be more fair to all people. It fosters economic activity. It supports social justice. It ensures a stable source of revenue to support viable government programs.

All of these objectives are admirable and I am sure every Hon. Member in the House would agree they are very important and desirable. Hon. Members will also know that the implementation of these objectives is difficult. In introducing these objectives through this legislation, we must also keep in mind that we want to streamline the tax system and, while doing so, we want to continue to be fair and equitable, and so it is very important that we eliminate any distortions created by previous legislators and their legislation.