

*Income Tax Act*

What is involved is the prestige of this government. There is no question about it. They lost the bill dealing with the Auditor General; they lost Bill C-244, they lost Bill C-176 and they lost one or two other measures. There are on the order paper a number of legislative items which will expire when the session expires, and the government said that they dare not, cannot and must not allow this session to pass without this bill going through. That is the only reason the government put it through.

**Mr. Benson:** It is the only reason for your action.

**Mr. Baldwin:** No, Mr. Speaker. The minister said last Friday that there would be a large number of amendments, and I am sure he repeated that in the Senate today. I have not had a chance to read what he told the Senate, but I would be inclined to believe that the minister said there would be a large number of amendments. I see the minister making notes. I would be glad if he would stand up and say that he does not intend to bring in a large number of amendments next year. He knows that he will be doing so.

**Mr. Stanfield:** He has no idea what he is going to do.

**Mr. Baldwin:** A shocking admission of ineptitude! There has been a suggestion to the Senate that they should cease and desist from any challenge to this legislation and from making any proposals for change. That is what the minister is trying to persuade the Senate to do. The minister can shake his head until he is blue in the face but he, I and other members in the House know.

How dare the minister and the government act in this way at this time? It is a shocking and a shameful thing. So far as we are concerned, if we could have got other parties to go along with this we would have been quite prepared to put forward a time limit which would have allowed for reasonable debate and discussion of all particular areas which in our view needed further clarification and further delay—

**An hon. Member:** How much time?

**Mr. Baldwin:** —and to consider over 200 clauses and subclauses which have never been considered.

**Mr. Benson:** It is your fault.

**Mr. Stanfield:** There would not be enough time for the minister to understand the bill.

**Mr. Ricard:** You would not understand anything after five years.

**Mr. Baldwin:** To paraphrase Thoreau, after this bill is passed the taxpayers of this country will live lives of quiet desperation. I should like to end on the note that this bill, together with some of the other bills with which the government has threatened the country, shows what their point of view is. I suggest to this House and to the country that a society designed to present its members with adequate opportunity to achieve identity, stimulation and security will survive the trials of group selection.

What we must have is a provision which will enable the maximum development of all members of the society. A society which fails in this psychological test is not the kind of society we want, but it is the kind of society which the

government is offering the people of Canada. Mr. Speaker, we reject it and I suggest, through you, to the House and to the people of Canada that in the next election the people of Canada will also reject it.

**Mr. Speaker:** Is the hon. member for Lanark-Renfrew-Carleton (Mr. McBride) rising for the purpose of asking a question? The hon. member can ask a question if the hon. member who had the floor would allow it.

**Mr. Baldwin:** Yes, Mr. Speaker.

**Mr. McBride:** Thank you, Mr. Speaker. I wonder, before the hon. member for Peace River (Mr. Baldwin) resumes his seat, if he would be kind enough to give a ball-park figure as to the amount of time he had in mind. I ask the question in all seriousness, assuming that he would be responsible when he said that if we had had more time to debate the bill we would have done a better job. How much time had the hon. member in mind, in terms of weeks or months?

• (8:40 p.m.)

**Mr. Baldwin:** Mr. Speaker, my first retort is, why the devil didn't the hon. member ask this question before closure was imposed?

[Translation]

**Hon. Théogène Ricard (Saint-Hyacinthe):** Mr. Speaker, we are now considering Bill C-259, the short title of which is: "An act to amend the Income Tax Act". Looking in all directions, we can see that our friends are very anxiously and impatiently waiting for the guillotine to fall.

I suggest, Mr. Speaker, that in 1971, when there are signs of improvement in every area, it is regrettable and painful that a government supported by the force of the majority should feel compelled to resort to the guillotine.

Those who have promised Canadians to bring about the just society are so weak that they are forced to tell opposition members who seek to protect the people by all possible means, that they have only one defensive weapon which is to silence the opposition.

Mr. Speaker, I have keenly followed the question. Indeed, I have read numerous publications issued by workers and farmers, the Canadian Bar Association, accountants, industrialists, teachers, co-operatives, and manufacturing associations. Nowhere did I find a favourable comment or an appreciative remark for Bill C-259. All these publications have been clearly hostile to and have entirely disapproved Bill C-259.

Far from being an improvement Bill C-259 tends to confuse the average citizen. The taxpayer who until now could complete his income tax return all by himself will be unable to get past the first page of his return and our hon. friends opposite, the Liberals, are trying to convince the population that this is an improvement.

We of the Progressive Conservative party have always said that more generous personal exemptions should be granted by the government to small and middle class taxpayers.

The hon. leader of the opposition (Mr. Stanfield) who will soon be the right hon. Prime Minister of Canada started his fight with the introduction of the white paper. Our hon. friends opposite mocked him; they went to radio