

The Budget—Mr. Nielsen

the same set of criteria could be laid down for wage earners in this regard as for those who are self-employed. We know that in so far as the self-employed are concerned such expenses can legitimately be deducted as part of the cost involved in earning their income. I see no reason why this provision cannot be applied to wage or salary earners as well.

I do not want to detain the house much longer. I hope that every member of parliament on both sides of the house will join with me in bringing to the Canadian people the idea that new tax amendments are not going to be centred around the Carter report. There are certain points that commission has not dealt with which need to be dealt with. There are other recommendations which go completely beyond what is practical of application. Perhaps the report of this latest royal commission provides us with another great lesson about the value and effectiveness of commissions. I say to hon. members that we have had far too many royal commissions recently which have spent hundreds of thousands of dollars and taken a lot of time while essential changes in the law have been postponed awaiting their reports. Then we have found that a second inquiry by the members of this house has been needed to come to grips with the original problem. I might refer to the MacPherson commission on transportation which was appointed in 1958. They did a good job in making inquiries but even after they had reported it was several years before the house was able to agree on a new transportation policy. And I am not so sure that the new policy is acceptable to all the Canadian people.

• (5:00 p.m.)

I suggest that another outstanding example is the joint committee on consumer affairs which studied that question in detail. Whether or not the new department of corporate and consumer affairs is going to be of great service to the Canadian people, the fact is that the legislation was introduced after the subject matter had been referred to a joint committee of this house and the Senate and reported upon. The report was accepted by the government and legislation was introduced. The treatment of this subject is substantially different from what happened in the case of the royal commission on transportation. Transportation problems have been crying for solution as far back as 1960 and yet nothing was done until 1966. The royal commission on taxation was appointed many years ago and substantial amendments to the tax laws have been postponed awaiting its

report. You see, Mr. Speaker, if members are going to do their job they need to be familiar with the backgrounds of these royal commission reports. That can be achieved just as easily by setting up a committee and calling the same experts before that committee to testify. When the stage is reached to make a report, with or without recommendations, the members of that committee are then familiar with the background and it is those same members who ultimately have to make the decision.

Therefore, Mr. Speaker, I think there is a great advantage in making far greater use of the committees of this house instead of sending these complex matters to royal commissions. Far too many of them are impractical from the point of view of politics—and I use that word in the very best sense. Politicians, politics and political policies can only go as far as the people will allow them to go at any given time. You can give leadership, but to try suddenly to change the practical application of the law on the basis of some of these ivory tower surveys is just not practical. Therefore millions of dollars and a great deal of valuable time are wasted in trying to arrive at solutions in this manner. So I hope that in the future the government will refer even complex matters to committees for recommendation and report because I am convinced that far more practical recommendations will be made by this method and at far less expense to the Canadian people.

A white paper setting forth the government's policy is going to be introduced very soon, we hope. It is not fair to suggest that the Carter commission report will be completely rejected. But let us be fair about this, Mr. Speaker. We know that the government is going to have to deal with exactly the same matters that were referred to the royal commission on taxation.

The Acting Speaker (Mr. Tardif): Order. I regret to interrupt the hon. gentleman but the time allotted to him has now expired.

Mr. Erik Nielsen (Yukon): This government, Mr. Speaker, is dishonest.

Mr. Winters: Oh, oh.

Mr. Nielsen: I am not alone in believing that this government is dishonest. No less an authority than the chairman of the board of the Canadian Imperial Bank of Commerce used a like term when he referred to the economic condition that confronts the country as a result of the government's mismanagement as a massive swindle. The minister