Income Tax Act

letter to the fifteenth secretary of the Prime Minister. He might find himself further ahead. He might even speak to the individual who is responsible for the regional desk in his riding.

The Acting Speaker (Mr. Laniel): Order, please. The hon. member for Winnipeg South Centre (Mr. Osler) is rising on a point of order.

Mr. Paproski: This will be great.

Mr. Osler: Mr. Speaker, I was just wondering whether the hon. gentleman who is speaking would observe the rules of relevancy. I do not understand what his remarks have to do with the matter under discussion today.

The Acting Speaker (Mr. Laniel): Order, please. I have been asking myself the same question. There is some latitude under the motion and the amendment now before us, and hon. members have been allowed a more or less open debate on the matter. Perhaps the hon. member for Yukon (Mr. Nielsen) was about to stray too far from the subject matter before us, but I am sure he is coming back to the question before the House.

Mr. Nielsen: That interjection by the hon, member for Winnipeg South Centre is as useful as his usual interjections. I suppose he wanted it on the record.

I want to speak about some of the remarks of the Parliamentary Secretary to the Minister of Industry, Trade and Commerce. Since he raised these points, I presume my comments will be relevant. He criticized every contribution made by the opposition. He said that every argument put forward from this side of the House was specious, and he said he was tired of hearing lectures by the Social Credit party with respect to their economic theories. Every statement that he made is indicative of the mental attitude over there that none of the things said from this side of the House, whether with respect to this bill or anything else that arises in debate, has any substance. In other words, every argument is specious except those made by persons like the Parliamentary Secretary to the Minister of Industry, Trade and Commerce. Every argument advanced on this side with respect to real reform of taxation legislation is either lecturing, specious, or else something else is wrong with it-it has no substance. The people over there, Sir, are the divine rulers. Only they can be right, only they can be capable, only they are men of ability. Therefore, what is the purpose of listening to the opposition?

Mr. Knowles (Winnipeg North Centre): Have you just found that out?

Mr. Nielsen: No, but I think these things have to be said. They are not being said enough; they are not being exposed enough.

Some hon. Members: Oh, oh!

Mr. Nielsen: They laugh over there. The ubiquitous ex-Liberal leader of the province of British Columbia, who is progressing nowhere except at minus 70 miles an hour—

Mr. Perrault: Mr. Speaker, would the hon member permit a question? Will he at some point attempt to refer to the matter before the House.

Some hon. Members: Hear, hear!

Mr. Paproski: That is a great statement.

Mr. Bell: Terrific.

Mr. Nielsen: I wonder, in the reply to that rather empty and useless interjection, whether the hon. member for Burnaby-Seymour (Mr. Perrault), who had the privilege of visiting my riding on one brief occasion, will make any useful contribution to this debate. I very much doubt it because I suspect, along with all other hon. members, that they have been told, with the exception of a very privileged few, to keep quiet because if they speak they might lose their parliamentary secretaryships.

The Acting Speaker (Mr. Laniel): Order, please.

Mr. Perrault: You are speaking from experience under the previous government.

The Acting Speaker (Mr. Laniel): Perhaps this time the Chair should intervene and ask the hon. member for Yukon to try to stay within the scope of the motion and the amendment before the House.

Mr. Nielsen: Mr. Speaker, I want to speak about mining and the effect that these tax measures will have on the mining industry. The so-called tax reform would knock out the prospector in this country who heretofore has had all his discoveries free of taxation. A man who has spent 10, 15 or 20 years searching for minerals has been free of taxation on the sale of his property if he has been lucky enough to make any discoveries. Now he is to be taxed. This is inimical to the growth of exploration and mining activities.

In my view, the reforms so far as they apply to the mining industry, taken together with other measures such as the new Yukon minerals act and the land use regulations which will be coming into force in 15 days in the Northwest Territories, will effectively destroy the incentive which has heretofore existed with respect to the mining industry. The Parliamentary Secretary to the Minister of Industry, Trade and Commerce speaks of reforms. But these so-called reforms are a masquerade; they are really an unrestricted march for a concentration of power in this government. The government wants to control industry, including the mining industry, to the ultimate degree.

The parliamentary secretary says that employment comes about by investment in Canadian industry, yet by these so-called reforms changes are being made in the law which absolutely limit investment in Canadian industry. A good example of that is the foreign-ownership clause contained in the changes that are proposed to the mineral legislation in respect of the Yukon.

• (3:40 p.m.)

With regard to experts, again the Parliamentary Secretary to the Minister of Industry, Trade and Commerce has lectured us about the length of time it takes a lawyer to become a tax expert and about how long it takes a chartered accountant to become a tax expert. Then he says, "Let us get on with this because these experts have come down with their decisions. Those decisions are embodied