

I would like to refer specifically to the aspect of the report which proposed a Bill on taxpayers' rights. The recognition that taxpayers have rights too focused attention on the heart of tax reform. The Income Tax Act imposes obligations and responsibilities on Canadian income earners and specifically imposes the responsibility to pay tax in respect of that income. However, the Income Tax Act does not give any rights to those taxpayers in relation to the responsibilities. That results in a lack of balance in our tax system. The equity which Mr. MacEachen claimed to be creating in his 1981 Budget was not there because he did not give any rights to taxpayers which could be balanced against the responsibilities under the Income Tax Act. That is exactly what the Minister of National Revenue proposes to do through the Ways and Means motions to which I have referred and other reforms within Revenue Canada. They are really carrying out the promise of Mr. MacEachen to bring equity to the tax system.

There is an interesting article in the *Financial Post* magazine with respect to the Minister of National Revenue. Mr. Speaker, I would like to call your attention and that of Members of the House to some elements of the article because it puts in very clear terms the challenge of the Minister of National Revenue and the Progressive Conservative Government to bring about equity in the tax system. As indicated in this article, the challenge to the Minister is to humanize the tax system and the tax department. That puts the matter very clearly. It must be recognized that the taxpayers and the persons upon whom responsibilities are imposed by the Income Tax Act are citizens of Canada. They are the same people whom we were trying to protect in the Canadian Charter of Rights and Freedoms. They are the same people whom we are trying to benefit in many other legislative measures. It never made sense to me, Mr. Speaker, when it comes to taxation and measures such as the Income Tax Act of Canada, that we then try to deprive those very Canadians of the rights that we were so proudly conferring upon them in the Canadian Charter of Rights and Freedoms.

It is as simple as that. We must humanize the tax laws and recognize the balance that ought to have been maintained between responsibilities and rights, because there can be no separation of Canada from the people of Canada. Our nation is the conglomeration of everyone in Canada. All Canadian citizens share the burden of the tax system. There is no authority to impose anything other than fairness in taxation of the Canadian populace.

There are, however, many practical aspects of the matter, as we all recognize. The ability of the Government of Canada to carry out the many programs that are required to benefit Canadian people must be financed. The principal method and technique of financing is the personal and corporate income tax imposed by the Income Tax Act of Canada. We must be realistic about this. Over and above the necessity of demanding revenues necessary to carry out government programs is the requirement for fairness. It is to that element of fairness that we must direct the parliamentary mind. The Member for Châteauguay has proposed one specific measure. He has

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indicated that it is an amnesty. I am impressed by his words. He says that it is a fresh start for taxpayers. I think there is a great deal of merit in taking that approach. A fresh start always has advantages, particularly in the light of 16 years of unfair administration of the tax laws by the Liberal Government. It would be nice to have a fresh start, but at the same time there may be an element of financial responsibility that prevents the Government from giving that kind of carte blanche. It would not be fair to those Canadians who have assessed themselves and paid taxes over the period prior to 1984. While the idea has merit and application to economic renewal, I do not think that in terms of financial responsibility it can be employed. That does not take away from the desirability of having that and other reform measures brought before the House of Commons for discussion and consideration.

Much has been said about the amount of \$3.5 million which remains uncollected in the tax system. I understand that the Minister of National Revenue has taken steps to ensure that that debt to Canada is collected. I want to be assured, as I am sure all Members of Parliament do, that the debt will be collected fairly. One of the specific programs undertaken by the Minister of National Revenue is to employ more personnel for tax collection in order to be able to give taxpayers the proper consideration in determining a fair method of collection of outstanding taxes.

I am greatly taken with the idea presented by some Members that if there is to be amnesty in respect of back taxes, those taxpayers ought to be given an opportunity to come forward, admit their tax liability, and arrange some sensible and fair method of collecting the taxes. The point is, Mr. Speaker, that there is a great deal that can be done. We compliment the Member for Châteauguay for bringing forward this measure for discussion.

**The Acting Speaker (Mr. Paproski):** Order, please. The hour provided for the consideration of Private Members' Business has now expired.

• (1800)

## PROCEEDINGS ON ADJOURNMENT MOTION

[*Translation*]

A motion to adjourn the House under Standing Order 45 deemed to have been moved.

PUBLIC SERVICE—AUDITOR GENERAL'S REPORT—JOB  
CLASSIFICATIONS. (B) CONTRACT NEGOTIATIONS

**Mr. Jean-Robert Gauthier (Ottawa-Vanier):** Mr. Speaker, on February 4 of this year, I asked the President of the Treasury Board (Mr. de Cotret) a question about the serious problem regarding public service job classifications. This is a