

Income Tax Act

Mr. Deachman: Mr. Speaker, concerning the remarks you have just made in respect of the ruling of Mr. Speaker yesterday, it is true that the amendment now before us refers to personal income tax and exemptions, but the motion is a motion to refer the entire bill back. The motion to refer the entire bill back would affect every single section of the bill.

Mr. Lambert (Edmonton West): Come on.

Mr. Danforth: Come on.

Mr. Deachman: What we are arguing, Mr. Speaker, is the question of whether the whole bill should stay before us, including that section.

Mr. Paproski: You are only a whip. What do you want to do, take over the Chair?

Mr. Lambert (Edmonton West): Mr. Speaker, on the point made by the chief government whip, who now sets himself up as an aspiring arbiter of the rules, I suggest this hon. member should know better. It is elementary that a motion of referral back with a direction to reconsider a particular clause contains a limitation on the committee of the whole to consider the clause in question only and nothing else. The whole thing is a referral back with that particular question to be considered. The hon. member does not know the form of a third reading motion. If he wished to understand the procedure, all he would have to do would be to study the rules. Then, he would learn just what is meant by this procedure. I would certainly help and assist him in any way. This is an invitation to the minister to reconsider section 117. That is the sole purpose of the amendment of the hon. member for Winnipeg North Centre.

Mr. Paproski: How do you like that, Deak?

The Acting Speaker (Mr. Laniel): Order, please. I do not wish to become involved in a debate with hon. members on the rules. However, I might be permitted to say that the point raised by the hon. member for Vancouver-Quadra (Mr. Deachman) might be relevant in his mind, but I should point out to him that the Chair has another interpretation of the rules of the House. I might return at this time to the paragraph the hon. member did not have time to read from the remarks of Mr. Speaker yesterday. As recorded at page 10471 of *Hansard* Mr. Speaker said:

I agree with the hon. member in principle, but yesterday when we commenced debate on third reading of this bill an amendment was moved. It had to do with farming problems. Some speeches made after that amendment was moved made very few references, if any, to the amendment. It may be that hon. members who at that time took part in the debate on third reading should have tried to limit themselves to the amendment before the House. I repeat that that is a rule of the House. Debate should be relevant.

This might also be relevant:

It is difficult for the Chair to ask hon. members to respect this rule when some of the senior members on both sides of the House do not necessarily do what they should and follow this rule in practice. I invite hon. members to bear this in mind and to get to the point and refer to the amendment which is before us.

Mr. Gillespie: Mr. Speaker, I apologize if I have appeared to take liberties with the interpretation you have placed on this. I have been concerned—and this is the main thrust of my remarks—that we should proceed to

[Mr. Paproski.]

the conclusion of this debate on the amendment which asks that the bill be referred back. Tax credits and higher exemptions are things which concern me. I was going to lead up to this in my final remarks. What I was attempting to show was that the tactics with regard to the criticism of the bill have been tactics rather than things of substance.

Mr. Lambert (Edmonton West): You were not here. How would you know.

Mr. Gillespie: That is an interesting statement from the chief financial critic who has come to life again. I think one thing we should consider in this connection is the myth which I believe has been perpetrated, I suspect inadvertently but with the best intentions. The myth is that everybody can be a tax expert. Any member of this House who was a member of the House of Commons finance committee would know that this is patently untrue. I know the hon. member for Edmonton West would recognize this. This is one of the reasons the finance committee sought the advice of as many experts as it could obtain. It had before it something like 15 experts, professional consultants, economists, lawyers and accountants. One thing which came through very clearly in our discussions I believe was that there were some persons in the field of tax law, particularly international law, who had been practising for 20 years who did not feel they knew all the answers even after 20 years.

Mr. Danforth: But the government does in 50 days.

Mr. Gillespie: Yet hon. members opposite suggest that everybody in this House can be an expert, and that all they have to do is listen carefully to a general statement and then find the answer to a specific provision.

Mr. Lambert (Edmonton West): But they tell us it is the law.

Mr. Gillespie: I have listened to and have read many of the comments concerning the area of tax credit versus higher tax exemptions. I am satisfied that the proposals in this bill are the right ones, they are very significant improvements as far as our tax laws are concerned. Hon. members opposite will recognize that when a million taxpayers are removed from the tax rolls, the changes have to be significant.

• (4:50 p.m.)

Some hon. Members: Hear, hear!

Mr. Paproski: You have no choice.

Mr. Gillespie: They will recognize that when, nearly five million Canadians are going to pay lower taxes, those exemption levels have to be significant.

Mr. Paproski: Shame on you.

Mr. Gillespie: I think that the time has come to proceed to third reading, to dispose of the amendment before us, and to recognize that this House of Commons can consider, can debate, but the decision must be taken by the government. This government was elected to take decisions. Hon. members opposite were not elected to take decisions. Their role is to consider, to suggest and, where they see appropriate, to delay, but not to obstruct. Their