

Income Tax Act

cess of voting on the 76 clauses of the bill. I think the Minister of Finance will agree with me on that. I quote the hon. member for St. John's East (Mr. McGrath), who said: "What a farce to spend four hours the other night voting on sections when I would say 90 per cent—being kind—of Members of Parliament did not know what the sections contained or what they were voting on". Members of Parliament did not know what the sections of the bill contained or what they were voting on. The basic herd opposite supported the Prime Minister and the Minister of Finance and voted for the bill. That is what you could call "buster" democracy.

• (3:20 p.m.)

Mr. Stanfield: The government does not understand the bill. I know it does not.

Mr. Benson: I think the Leader of the Opposition (Mr. Stanfield) is heckling.

Mr. Woolliams: No one understands what was voted for. Not even the Minister of Finance and all his experts comprehended the many changes that were introduced, and 90 per cent or more of the members of this House were forced to go through this mechanical procedure in Committee of the Whole without knowing what they were voting for or what the ramifications of the tax measure would be. When Parliament voted in favour of this measure the other day, it behaved in the worst possible way. I have never seen Parliament behave worse. The members voted for a measure they did not know about. Now the bill is to be sent to the Senate. The other place will have a chance to debate the bill for a day or two and then get on with the job of putting its rubber stamp on it.

Mr. McGrath: What an insult to the Senate.

Mr. Woolliams: This is legislation through ignorance and by ignorance and goes against all the principles of jurisprudence. After all, ignorance of the law is no defence. However, that seems to mean nothing to this government.

What we are doing today is not democratic; it is not even parliamentary. The Prime Minister and those who support him personify ignorance of the law. They have created nothing but contempt for this institution and now they threaten to create further contempt for the other place. The other place has been told what to do, how long to do it in and when to do it. It is to do it regardless of whether or not this monstrous tax system makes sense. I submit that this bill will completely destroy our economy and our way of life.

I submit, Mr. Speaker, that the Senate was created to protect minorities and to guard against errors made in this place. It is to scrutinize bills passed by this place and, when mistakes are discovered, to send them back here for consideration. If one looks at history one will see that when the Income Tax Act was first introduced the Senate made many changes. The bill was sent back to this place and the changes were concurred in. What chance will the Senate have in a day and a half to study adequately this monstrous bill?

Mr. McGrath: The government has put a gun to the head of the Senate.

[Mr. Woolliams.]

Mr. Woolliams: It would have been more honest if the government had brought in a single bill repealing the former Income Tax Act and then said: We have the right to enact new tax laws by order in council. At least that course would have been more honest. The government would have said to Parliament, if it had brought in such a measure: We do not want you to know what the law is, we intend to enact it in secret, we are bringing in a bill that will give us that right. The present system appears to be democratic but this is merely an illusion. The government appears to be saying: Look, you had a chance to vote on the different sections of the bill in the Committee of the Whole House. Would it not have been more honest, as I said, to bring in one bill to repeal the old Income Tax Act and then bring in an additional bill which would have given the government the right to impose taxes through Order in Council? That procedure would at least have been more honest. As it is, nobody understands this complex bill and what it will do.

Mr. Trudeau: Come on, buster. You can do better than that.

Mr. Woolliams: This is a day of infamy by reason of the procedure now being followed on the third reading stage of this bill. This is the second time that the guillotine is to be used. This constitutes the implementation of a form of totalitarianism which, through subtle methods, attempts to enforce the will of a few against the will of Parliament. If Parliament is to make decisions, it must make intelligent decisions based on the decisions of individuals. The few hours' debate in Committee of the Whole the other night when the guillotine was imposed was nothing but a mockery, a mockery of this institution, a mockery of freedom and a mockery of freedom of speech.

Mr. McGrath: Shame!

The Acting Speaker (Mr. Laniel): Order, please. I regret having to interrupt the hon. member but his time has expired.

Mr. Trudeau: Take him away. Take him out.

Mr. Andrew Brewin (Greenwood): Mr. Speaker, in his contribution to the debate today the President of the Privy Council (Mr. MacEachen) mentioned me. He was quite right in saying that I supported the government on the motion to end debate on the committee stage. I did not do so because I approved of Bill C-259; quite the reverse is the truth. It is my opinion that, as a result of that bill, we will wind up with a tax system which will still be grossly unfair and which will bear much too heavily on the lower and middle income groups.

On that occasion, Mr. Speaker, and I am speaking of when the first motion was introduced, the debate in committee had already lasted some 30 days. I received the assurance of my colleague, the hon. member for Waterloo (Mr. Saltsman) who had taken an active part in the committee stage discussions as well as in all other stages when Bill C-259 was before the House, that the opposition had had ample opportunity to present its main points during the debate. It was his view, and I accepted it, that further debate on that particular stage would be repetitive.