## Income Tax Act and Estate Tax Act

opposition members ask questions, those questions are to be sidetracked. Wherever possible, amendments are to be ignored.

## Some hon. Members: Shame.

Mr. Woolliams: I see hon. members smiling. They may say, "Oh, but these new rules will help us to get on with the job." We shall soon find out what sort of job is being done when we examine the provisions of this bill.

I am reluctant to take part in this debate because I am reluctant to play games. That is all debates in this chamber are now-games. No matter whether hon. members are talking on second reading or third reading, they are indulging in games and wasting their time. Their speeches are exercises in publicity because this chamber has become a forum of publicity. Under the old rules, when the house went into committee of the whole the opposition proposed useful amendments, some of which were accepted. I remember when Judy LaMarsh was in opposition. She proposed an amendment in committee of the whole with respect to a bill to amend the Criminal Code. The Minister of Justice of that day, Mr. Fulton, accepted the amendment which had the effect of giving protection to every policeman in Canada. That does not happen under the new rules because now we play games. I might spend hours preparing an important speech or spend no time on it at all. It makes no difference in this factory created by the Liberal party.

I know the new members are not happy with what is going on. If they do not know what is happening, it will not take them long to learn.

Mr. Whicher: Mr. Speaker, I rise on a point of personal privilege. I have listened most attentively to the hon. member and, as I recall, he said all members of the Liberal party received certain instructions. I am a Liberal party member and I have received no instructions from any member of the government. If I had received such instructions I would not have obeyed them, because I was sent here to do a job and I intend to do it.

## Some hon. Members: Hear, hear.

myself.

[Mr. Woolliams.]

Mr. Woolliams: I am happy to hear from the hon. member for Bruce (Mr. Whicher). He is breaking in a new set of harness and likes to look important. May I point out that another Liberal member has admitted that such instructions have been given.

## An hon. Member: Name him.

Mr. Woolliams: I see the hon. member carrying on as he does in committee. I think we all know what has been happening under the new rules. Actually I am disappointed at the calibre of debate. Anyone reading Hansard will concede that about the best speech made on Bill C-165 was made by my leader during the early stage of debate. When the budget was originally brought down he put his finger on the problem many hon. members have referred to. The hon. member for Red Deer (Mr. Thompson) spoke eloquently this afternoon about that problem.

Unintentionally the minister left with the house a wrong impression with respect to the floor of the new exemptions. Newspaper reports may be partly to blame for this erroneous impression. Also unintentionally, the minister misrepresented the change made with respect to tax liability under the increased progressive rates.

An hon. Member: Shame.

Another hon. Member: Which side of the fence are you on?

Mr. Woolliams: I see hon. members are beginning to heckle. May I say to the hon. member who has just interrupted that I intend to send copies of Hansard to his riding so that his constituents will know what sort of member represents them. I do not think the hon. member's constituents sent him here to heckle. They sent him to get on with the business of the country and not to talk a whole lot of tommyrot.

At the outset the minister left the impression that the basic exemption had been increased to \$50,000. From my reading of the bill it seems that estates worth \$50,000 and less are not taxable. Nevertheless, all estates worth more than \$50,000 have a basic exemp-Mr. Whicher: Furthermore, I know of no tion of \$20,000 plus certain other exemptions Liberal member who received instructions included in this bill. The minister's remarks similar to those contained in the letter that seemed to imply that the basic exemption for was read earlier. In my opinion the writer of all estates was \$50,000 and therein, I submit, that letter should be brought to task-and I lay the misrepresentation. In part, articles point out that here I am speaking strictly for like the following one which appeared in Time magazine of February 7 may be responsible