

thought that parliament should be putty in the king's hands, decided that because parliament was not automatically voting funds to him the way he wanted and allowing him to spend the money the way he wanted to spend it, and they were examining the rules too closely, did not bother to recall parliament, so they had a long session lasting a number of years. This was called the Long Parliament. I know that King Pierre would like to do the same like his forebear, Charles I, but he has not been able to summon up the nerve to do that yet. It is one of the techniques under which we have been operating in this session of the House whereby the committees have not been summoned to meet, as they should have, to examine the estimates. This is another form of closure.

I remember back in history the techniques used by William the Conqueror to assess all of the citizens of his newly acquired realm, and I remembered a big book called the Domesday Book. I should like to read from the "Oxford Companion to English Literature" the description of the Domesday Book. It says:

... day of judgment, is the name applied since the 12th cent. to the record of the Great Inquest or survey of the lands of England, made by order of William the Conqueror in 1086. It contains a record of the ownership, area, and value of these lands, and of the numbers of tenants, livestock, etc. Its title originated in a popular name given to the book, as a final and conclusive authority on all matters connected with land-tenure.

If my memory serves me correctly, I recall history which tells us that the king's ministers used to ride up and down the land to meet the poor peasants. If a peasant said, "Look, I am living in these poor, abject surroundings. Obviously you can see that I do not have money to spend on myself, therefore, please do not tax me", the king's agent invariably would say, "Judging from the very fact that you have been spending your money on material things, you must have a lot of money saved up and therefore I will levy the tax on you". If the argument went the other way and the king's agent saw the peasant spending lavishly, he would say, "Look, you have a lot of money to spend, so I will tax you". In both cases they were taxed. This seems to be the way the government operates here. No matter how a citizen manages his affairs, the government finds some way of taxing him.

I was looking forward with great relish to the debate which will come, that is the debate in committee of the whole. I think that it is probably the most democratic role of the House of Commons when, from any position in the House, we can examine the minister and he will attempt on the spot, to the best of his ability, to answer our questions. I think that is democracy in action. We should be able to have as much time to examine as carefully as possible not only this bill but the minister's policy which lies behind the bill. I think it is an invigorating part of the examination and debate on this matter.

This is the one area where we have the kind of freedom we deserve to examine government legislation. The government, by its so called modernization of the rules, has taken away every other opportunity to meet in committee of the whole, and now it wants to take away this opportunity also. I think that this limiting of debate is a sham to hide the government's

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attempt to do what it wants to do without giving the opposition opportunity to scrutinize the estimates properly. We oppose that kind of guillotine with all the vigour we have. Because we are limited in debate in committee of the whole, we want to serve notice on the government that we will examine the estimates right down the line and as carefully as we can.

Mr. Elmer M. MacKay (Central Nova): Mr. Speaker, in making a brief contribution tonight I would like to say that it is pretty obvious to all members that the government has long displayed a perverse genius for deficit financing and regressive taxation. As if that were not bad enough, now we see for the second time in a little over two weeks another use of closure to limit discussion.

An hon. Member: Time allocation.

Mr. MacKay: Closure by any other name hurts as much, I say to the minister. Unfortunately the rules we have, always end up by constricting debate and reflecting on the ability of the House to do the job that the people of Canada sent us here to do.

It is pretty obvious that, in contrast to the United States where a meaningful attempt is being made to reform the taxation system and to simplify the rules of taxation, we have a monstrosity of a bill here with 116 clauses, over 200 pages long. I suppose that one reason why the government is anxious to stop Her Majesty's Loyal Opposition from studying to the end this cumbersome and contradictory bill—which could have been discussed fully had the government had the intestinal fortitude to put it before the House when it should have been brought forward—is because it is giving itself power to raise \$9 billion for public works and general purposes. That provision appears at the very end of the bill, and it is not much wonder because it certainly gives the lie to any meaningful attempt by this administration to save money.

I am surprised the Minister of Finance (Mr. Chrétien) who, I believe, comes from the small town of Shawinigan, who was a lawyer and who, I would expect, would have some feeling for small business and for stimulating the Canadian economy, does not have some feeling for limiting the type of taxes that are stifling the country's economy. I would have expected that he would have done something meaningful to change and modify, and in some cases perhaps do away with, certain of our capital gains taxes.

I think it will be useful for members to consider that more money has been lost to the taxpayers of Canada because of UIC fraud—according to the Auditor General, some \$95 billion—than the government has realized from the capital gains tax. There has been more money spent on Petro-Canada than the government has derived in revenue from capital gains tax.

● (2022)

When we look at the results of the capital gains tax in this country in terms of destroying initiative and taking away that urge to do something with one's money or to get into business