

Income Tax Act

Mr. Speaker, along those lines, speaking of helping low-income families, there is one thing that has not been mentioned yet—the refundable tax credit for sales tax. That is an excellent proposal, Mr. Speaker, \$50 a year per adult and \$25 per child. This is a true reflection of the philosophy, the clear commitment made by the Progressive Conservative Government with regard to families, young people, and the have-nots. It is important to stress that.

Again, this is a new measure. I would say, Mr. Speaker, especially since you were trained as a lawyer, that this is innovative tax law. This is unprecedented. Unfortunately, the Opposition who were previously in power have never thought of that. They thought of increasing the federal sales tax. Yes, they thought of, you can be sure. But the sales tax credit had never been seen before. This is both innovative law and fresh money in the pockets of the have-nots, the low-income families. But they will not mention that, Mr. Speaker.

They will not mention the increased disability deduction either. Some 100,000 Canadians will benefit from it. They will not mention that either. Of course it is not important that we increased it by \$250. This is not the kind of issue which lends itself to criticism, which the Opposition can object to. Minimum income tax, Mr. Speaker . . . When we raised the issue in the House the New Democratic Party stood as one and congratulated us, but the Liberal Opposition took a negative view. Well, Mr. Speaker, again these were measures which stem directly from our clear and specific commitment to Canadians, which attest to the fact that we are here to get things done as we are expected to do, namely to support destitute people and help low-income families when they most need assistance. I repeat, Mr. Speaker, \$300 in November for a one-child family, or \$600 for a family with two children. As I see it, November 1986 is just about the right time to lend a helping hand without forcing people to fill in application forms. That, Mr. Speaker, is what is called caring for Canadian men and women, being imaginative, being creative. The task of the legislator is to enact legislation. The task of Parliament is to sanction legislation, but such legislation must be enforceable, and easily so, and above all be convenient for everyone.

In the past, as you are aware, Mr. Speaker, we have had well known specialists in criminal law, and one gazed at pages and pages of the Criminal Code for a single section. That is not what the Canadian taxpayer wants. Now with the Income Tax Act, you have pages for a single sub-section. And we are accused of delaying tax reform. Tax reform means major changes. It means not coming up with income tax legislation running four pages to a paragraph or more, Mr. Speaker. And we are accused of dragging our feet. It is time to put the house in order. We shall do it according to the rules, within a time frame which I consider normal and with the introduction of important social measures which are expected and well received by the Canadian people.

As I mentioned briefly earlier on, I have travelled throughout Quebec and, while in Montreal, I visited the riding of my

friend the Hon. Member for Hochelaga—Maisonneuve (Mr. Desrosiers).

An Hon. Member: You saw what a fine welcome we were given.

Mr. Vincent: I felt very welcome, that is true, Mr. Speaker. But the measures we are discussing today were greeted even more favourably than I was, which is only normal given their importance.

An Hon. Member: Enjoy it while you can since you won't be around for long.

Mr. Vincent: Mr. Speaker, once again, you know how I do not like to play politics in this House, but I would reply to the Hon. Member of the Opposition that the Hon. Member for Hochelaga—Maisonneuve will be here for as long as he so chooses. People there are proud of him and, personally, I am proud of what he is doing in that particular riding.

Mr. Speaker, we managed in a single Bill, and not too thick as you have noticed, we managed to give \$300 per child to families earning less than \$15,000. We also solved the problem of tax discounters and, in that same Bill, we raised the child tax credit. I think that is no mean feat, and it is all part of that fiscal system known as the tax credit.

Mr. Speaker, I think we must underline—

Some Hon. Members: At what page?

Mr. Vincent: The page number will help only if you know how to read.

Mr. Speaker, the fairness mentioned in the Throne Speech is already here, in one of the very first Bills presented to the House. It is only the second Bill, almost the first, and we are already proving that the Throne Speech did not use the word fairness in vain. We also get an idea of what the tax reform will be, something new, something innovative, something never tried before. I am telling you, Mr. Speaker, we are breaking new ground as far as fiscal law is concerned, but at the same time it is fun, because it is practical for Canadians.

I hope that as a result, Mr. Speaker, we will be able to pass that Bill quite promptly. You are signaling to me, and I should wrap up my remarks.

I would like to conclude, Mr. Speaker, by commenting on the remarks made by the Hon. Member from the New Democratic Party, who was lucky enough to have a lot of time. She said that next year—when people are familiar with the system—they will go back to tax discounters and that nothing will have been solved. I think she is totally wrong. I want to repeat to her that people will receive, without filling any form whatsoever a total of \$300 as early as November. She might not understand fully the system we have put in place, because it is entirely new. She has nothing to fear, people will not even think of going to tax discounters, because they will receive their cheques through the mail.