

Income Tax Act

Canada Pension Plan and the Unemployment Insurance Act, 1971, be read the second time and referred to a Committee of the Whole.

Mr. Albert Cooper (Peace River): Mr. Speaker, this legislation we are dealing with today will have a significant impact on ridings right across Canada. It certainly has an impact on regions such as the one I represent. The Peace River country I represent is dependent to a very large extent on the farming part of our economy. It is also very dependent on the business sector, particularly the small business sector. All of these people are very much affected by the Income Tax Act. Essentially what we are talking about here is that all Canadians, employers and employees, are affected by the Income Tax Act of Canada. It does not matter whether they are friends, acquaintances or family; essentially everyone we represent here is dramatically affected by this particular piece of legislation.

We as Canadians, Mr. Speaker, give money to the Government to carry on its affairs, which supposedly are conducted on our behalf. However, I think we have to remember that the money Canadians give to the Government in the form of taxes is money that is no longer theirs to spend. They can no longer utilize it to purchase goods such as cars, homes or the various necessities of life. They cannot invest that money in their businesses or farms or in any way to create jobs and opportunities for their fellow Canadians.

Another way in which Canadians are affected by the Income Tax Act is through the effort required of them to determine just how much tax they owe. Up until not too long ago that was a relatively simple process. In today's climate, with today's Act and today's Government attitude, it has become a very serious problem. The average Canadian can no longer fill out his own tax return. He can no longer determine the level of tax he is required to pay. He or she very often requires the help of professionals at great expense. Almost to a man those professionals waive any responsibility for the advice they give you. I know that my accountants are no different. I recently had to sign a little form that indicated they are not responsible for the information contained in the return and that I personally must take that responsibility. They, too, are concerned about the complexity of the Act and the difficulties one faces in computing tax due because of the system now in place.

Those two simple examples of how I think we are affected by the Act really represent, in many ways, the single biggest concern of the people in Canada today. It is a very serious issue for people right across this country.

• (1520)

Today the Government tells us to take this legislation and push it through the House in a big hurry because it is very important. The Government has to get it through quickly. The fact of the matter is that the Budget was tabled on April 19 and now, after eight long months, we finally see the legislation introduced here in the House of Commons. That does not

demonstrate to me a sense of hurry or rush on the part of the Government.

The question is, why do they not want us, as an Opposition, to take our time and deal with this legislation with the seriousness which it deserves? They do not want us to talk about the legislation and the concerns of the people we represent. They want to slip things through. They do not want to tell the people essentially what has been happening in this country with regard to the Income Tax Act.

The truth of the matter is, Mr. Speaker, that I do not have to tell the people of the Peace country what has been happening in the whole area of income tax and the administration of that Act in this country. These people are telling me, no matter where I go in my riding. Whether they be senior citizens, farmers, artists, business people or wage earners, all of these people are very concerned about what has been happening to the Income Tax Act in Canada and the way that it has been administered in this country. The people throughout my riding are bitter about the rates that they are paying in taxes. They are bitter about the regulations they are faced with. They are bitter about the attitude of the Department. They are bitter about the threats which this Government has been using in order to collect revenues for its coffers.

The question asked by most of the people in my area is, what is happening with those revenues once the Government has got them? That, in turn, creates a great deal of anger among people in the Peace country and people right across this country. They are reminded of things such as the Maislin Trucking Company. They are reminded of what we saw recently in the Auditor General's Report; the selling of a motel for \$200 by the Government which the very next day sold for \$75,200. That is the kind of thing which Canadians become very angered by when they see their hard-earned money being taken away from them in the form of taxes.

The other thing which makes them angry is the fact that right now we have a deficit in the neighborhood of \$132,608 million which has been accumulated by this Government because of its incompetence, mismanagement and lack of concern for the Canadian people. The taxpayers are suffering as a result of that deficit. They suffer because they then have to put up with the abuse and harassment of a department simply because the Government has accumulated this deficit. It now has to try and get some revenue so it can begin to function and meet the financial obligations that it has because of its spending habits. It is the Canadian people who bear the brunt of that kind of approach and attitude. The Government is instructing its employees to go out and raise revenue and bring the taxes into the Department. As a result of that, the Canadian people are getting harassment and abuse which they feel they have no obligation to accept from this Government.

As I indicated in my opening remarks, in my area we have a couple of things which are very important to our economy. The first one is agriculture. I would like to talk a little bit about our farmers and how they are being affected by this particular Act and the particular attitudes that the Department has taken in terms of administering the Act. I will give an example