Mr. McGrath: They are using closure to impose a tax bill of major dimensions on the people of Canada without having regard to the traditional and ancient right of the elected representatives of the people to examine all government tax legislation. The government will have to answer for this, and let us hope that it will not be too long before they have to go to the people of Canada. This government has so badly mismanaged its affairs that it introduced a bill for which subsequently it had to bring in over 130 amendments, and yet they talk about us taking up the time of the House. They are the ones who monopolize the time of the House by introducing an unsatisfactory bill to which they had to bring in over 130 amendments.

Some hon. Members: Hear, hear!

Mr. McGrath: It might be well to repeat the facts. The legislation before the House, as my leader has said, was not introduced until June 30, the day Parliament recessed for the summer. It did not receive second reading until September 13, and it is interesting to note that after it received second reading on September 13 the Minister of Finance (Mr. Benson), as a result of the government's mismanagement of the economy, had to introduce a minibudget which added further proposals to the tax bill already before the House. They say that we are taking up the time of the House. Notwithstanding the enormity, complexity and importance of the bill—

Mr. Speaker: Order, please. Again, I bring to the attention of hon. members that it is difficult to follow the speech when there are conversations, conferences and caucuses going on in the House. I invite hon. members to give the Chair an opportunity to listen to the speech.

Mr. McGrath: What can one expect from the government whip who misuses and abuses rules of the House by walking into the House during the taking of the vote. He would do well to leave this House now.

• (3:40 p.m.)

They talk about taking up the time of the House, Mr. Speaker. We have taken a total of 34 days on this bill, notwithstanding the fact that it contains 707 pages and has over 256 different sections. All I can say is that we have needed the time that has been taken thus far, and indeed we need more time just to deal with the government amendments, and the amendments to those amendments.

The only ones who really stand to gain from the government's ineptitude are the tax lawyers and accountants who cannot wait to get their hands on this mess. In reality this bill contains eight different legislative measures, all of them of tremendous importance.

Mr. Pepin: Great importance.

Mr. McGrath: I would suggest that the Minister of Industry, Trade and Commerce should take off on another one of his junkets, if that is the best he can do in this House. What about the provisions dealing with credit unions and co-ops? That must have been some caucus today, Mr. Speaker. I would have loved to have been in that caucus and hear the hon. member for York East (Mr. Otto), and also the hon. member for Essex (Mr. Whelan), who threat-

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ened to resign from the Liberal party if the government did not do something about the provisions with respect to co-ops and credit unions.

A bill that directly affects every facet of life in this country, that directly affects the lives of all Canadians deserves the time of this House.

Some hon. Members: Hear, hear!

Mr. McGrath: Who will deny our right, and indeed our responsibility, to examine every clause of the bill in detail, and to examine the government's amendments, and its amendments to its own amendments? That is our responsibility, Mr. Speaker, as well as our right. I might add, Mr. Speaker, that government incompetence in the management of the business of the House is directly to blame for the situation in which we are right now. Because of that mismanagement of the business of the House this bill was not introduced until the eleventh hour, and the government's amendments were not introduced until we were well into discussion on the bill; hence, we had no opportunity to examine those amendments.

I submit to you, Mr. Speaker, that the use of closure on this bill,—

Mr. Gibson: It isn't closure.

Mr. McGrath: —contemptuous as it is, is an insidious attempt by the government to hide the facts, and the facts are its own mismanagement of the business of the House as well as its mismanagement of the economy. We have never really been given a chance to examine this bill and, what is more important, the people of Canada have not been given an opportunity to examine the bill or the amendments to the bill introduced by the government. That is one of the important functions of Parliament. It is one of the reasons why Parliament must make detailed examination of bills of this magnitude, in order to provide the people of Canada with an opportunity to inderstand the bills. Parliament provides an opportunity to focus attention on a bill, and provides the people of Canada with an opportunity to react to a bill.

When the government imposes closure on this House it is in fact imposing closure on the whole country by denying the people an opportunity to react to the bill.

Some hon. Members: Hear, hear!

Mr. McGrath: But what I consider to be more important, or perhaps I should say equally important, is what the government is doing to Parliament because in the process members of the government are destroying this institution, and they well know it. I can think of no better authority to quote on how Parliament should function than the Prime Minister (Mr. Trudeau), and his words can be found at page 72 of *Hansard* for September 16, 1968, when he referred to:

—the delicate and essential balance between government and opposition so necessary to the proper functioning of Parliament.

I say to the government of Canada and to the government House leader that they have, in fact, today destroyed that delicate balance, and by destroying that delicate balance between government and opposition they must be prepared to put up with the consequences of their action. What are the consequences of their action? They are a