

Income Tax Act

opposition did not get the support of the public or the press, at least not in my province, even if generally speaking, in such cases, there is a tendency to blame the government.

For instance, a well-known member of the press gallery, Mr. Charles Lynch, supporting the government, wrote in the *Gazette* of last December 2, and I quote:

• (3:10 p.m.)

[*English*]

In the matter of the tax reforms, the government is not telling Parliament to go to hell—it is denying the right of opposition parties to tell the government to go to hell.

[*Translation*]

Mr. Speaker, for years now a tax reform has been demanded, and since the government had the courage to bring it in, it was to be foreseen that any legislation to amend the tax structure would give rise to controversy, because if millions of taxpayers will pay less or no tax, others will be charged more. However, the government has accepted responsibility for such a bill. It has laid it before the House and everybody who wished to be heard was able to do so.

Besides, this reform is not infeasible and like any important bill of general application it could be amended in the light of experience and of rulings made regarding its interpretation.

Mr. Speaker, after a few more days of general discussion at the third reading stage, it will be in the interest of the country and of Parliament to put it to a vote.

[*English*]

Mr. Eldon M. Woolliams (Calgary North): Mr. Speaker, having been accused by the Minister of Public Works (Mr. Laing) of being the second best debater in the House after all my other colleagues, I must answer that I felt that he flattered me but at the same time left himself in a hole. If I am the second best debater after all my other colleagues, I suggest that even if the hon. member is an egotist he must be third best to me, and if his colleagues are better than he is he must be fourth to them.

Today we have seen the House leader for the government on the defensive. We have heard him quote figures which were a distortion of the worst kind. To me this is an infamous day for Parliament, a day of infamy for Canada, particularly for a new country where freedom should flourish, a country that is healthy and fresh. We find that the government, by implementing this kind of closure, is turning back the chronometer of freedom, the kind of freedom on which our traditions were built, a thousand years in order to prove the omnipotence of the Prime Minister (Mr. Trudeau). He is able to enforce closure by his own omnipotence and by use of what I would call his basic herd—and we have heard a lot lately about the basic herd. He claims that he and they were given a mandate to do any infamous thing, even to the point of implementing an incomprehensible tax bill. On television the Prime Minister said: "I have the right to govern for five years and I can do anything in that time. Under the mandate that the people gave me I can implement a bill that has 707 pages, which has had 135 amendments, and ram it through by the method of closure".

Mr. Trudeau: When did I say that?

Mr. Woolliams: After today we have a half day on Wednesday, a day on Thursday and a half day on Friday. As pointed out by the hon. member for Winnipeg North Centre (Mr. Knowles), third reading under the new rules is the most important part of the debate on any bill that comes before the House.

Mr. Gibson: The public have had this one for three years.

Mr. Woolliams: Let me answer that immediately. They have been talking about tax reform for ten years, but let me just deal with that. We had a chance to study the white paper. When it was put into legislation, even the Minister of Finance (Mr. Benson) said, if I may quote his words, that the white paper was changed when the government brought forward its legislation.

If we had been given the opportunity we could have studied the bill, its 707 pages and 76 clauses, in a standing committee of the House of Commons. Experts could have been called to give information and knowledge to parliamentarians who would then have been able to debate the bill with knowledge and vote on it with knowledge. But closure is used to force through an incomprehensible tax bill containing 76 clauses and 707 pages, along with 135 amendments. The government is thrusting this tax measure upon Parliament and upon the people, creating a new tax system that is so incomprehensible that even our best tax experts in Canada have been denied the right to question or to determine what this monster contains.

This tax system will change our whole basic philosophy in Canada upon which freedom rests. It matters not, says the government; get it through Parliament. It does not matter whether we understand it; just get it through, force it through the Senate. We heard the swan song this afternoon of the hon. member for Vancouver South who was singing himself all the way to the other place.

First, the government brought forth the monstrous white paper. It was changed. These changes, unexplained, were then drafted into legislation. What should have taken place is that we should have had a study made by a standing committee, as I said. But this is the kind of democracy that we have under the present Prime Minister. What does it matter that this bill is ambiguous? What does it matter if no one can understand it?

However, that is not the definition of the Trudeau democracy. Over the weekend he has coined a new phrase or, rather, he has used an old phrase and given it a new meaning. His democracy is "buster's democracy". It is buster's way; it is buster's method; it is buster's muzzling of Parliament; and it is buster's way of indirectly muzzling even the Senate. The Prime Minister has said: "You have asked for tax reform and, buster, you have got it. You asked for closure under rule 76C and, buster, you have got it". That is what is called "buster's democracy".

Parliament did not ask for rule 75C; it was forced upon Parliament by closure. And, buster, this institution got it. The public did not ask for 707 pages of a tax measure or for the amendments. But buster's democracy forced it upon the people. That is what they call "buster's democracy", the old blockbuster.

On December 8, following the first closure motion, this institution went through the farcical and mechanical pro-