

Income Tax Act

every other Canadian citizen out of \$2,300,000, the tax which Atlantic Sugar would otherwise have to pay.

This great, friendly Liberal government seems to say this is perfectly all right. While Atlantic Sugar Refineries Company Limited saves itself, and denies a tax revenue of \$2,300,000 to the federal treasury over the next few years, Santa Claus Benson says to some of its employees, "We are going to give you a benefit of \$4.32 in tax refund next year, if you are married with two children and earn \$8,000 a year."

Mr. Knowles (Winnipeg North Centre): Ho, ho, ho!

Mr. Howard (Skeena): I am sorry, I misread one line—if you are married with two children and earn \$5,000 a year. When there is \$8,000 in income he says the saving will be \$13.44. But next year Atlantic Sugar Refineries Company Limited, that great Canadian group that wants to sell the rest of us out to the United States, will save \$2,300,000 by the simple process of share transfers and stock transfer arrangements. Is that fair, Mr. Chairman? Do you consider that it is equitable, that it is decent? This is robbery, thievery from the treasury and I do not mind saying this outside the House, too. If those friends of Atlantic Sugar over there who are looking askance at me—

Mr. Mahoney: A point of order, Mr. Chairman.

The Deputy Chairman: The hon. parliamentary secretary rises on a point of order.

Mr. Mahoney: I wonder if the hon. member would identify the source of the tax tables he is using. Certainly, they seem to be monthly figures rather than annual figures in terms of the reduction of tax.

Mr. Howard (Skeena): The parliamentary secretary had some glowing statements to make about the state of the economy a little while ago and he was in error then. When he gets the opportunity, perhaps he would like to tell the country what the tax tables are likely to be.

Mr. Mahoney: A further point of order.

The Deputy Chairman: The hon. parliamentary secretary on a point of order.

Mr. Mahoney: Mr. Chairman, do I take it that the hon. member admits they are so unauthentic that he cannot identify them or that he does not care to do so?

Mr. Howard (Skeena): No, the hon. gentleman need not take that at all. I simply said to him that in making statements about how well this government is handling the unemployment situation in this nation he has been wrong. He is not adverse to standing up, so perhaps he would like to take the opportunity of saying what the tax structure is likely to be. If these are erroneous computations which I am using I am afraid I have no other source than Canadian Press which says they were confirmed on Monday by the Finance Department. The department says that at this stage it does not intend to release sample tax levies as it usually does. So these figures are what Canadian Press says it gleaned from the tax department.

The Deputy Chairman: Order, please. The Chair is being as lenient as possible because of the point of order,

[Mr. Howard (Skeena).]

but the time of the hon. member expired a couple of minutes ago. Unless he gets unanimous consent, he will not be allowed to pursue and expand his remarks. The hon. member for Calgary North.

Mr. Woolliams: Mr. Chairman, in following the speech made by the hon. member who was one of the aspiring leaders of the New Democratic Party, I could not help but believe that speech was made today solely for the purpose of trying to win a few more votes in the province of Ontario.

There is one answer I should like to make to that kind of speech. When the hon. member talks about the amalgamation of assets of the sugar company and the pulp and paper company which are owned by the same people, this type of fiction must be exploded. I am sure the New Democratic Party would be the first to protest if the company that is losing money closed its doors and threw another thousand men and women out of work. So if management can operate with an initiative—

Mr. Howard (Skeena): Are you a shareholder?

Mr. Woolliams: No, I am not a shareholder nor am I a member of the union. Now, you fellows listen for a few moments because I want to make this point.

Mr. Howard (Skeena): I don't mind listening so long as it is the truth.

Mr. Woolliams: The primary purpose and objective of this initiative which brings companies together seems to me to be to keep men and women employed. You cannot have it both ways. The NDP says it is terrible when a business which cannot make money unites with another one which can. But by doing that about a thousand people may retain their employment and that is the purpose of the free enterprise system. In Saskatchewan, the old CCF party did that. The former treasurer, who graduated with me, seemed to be pretty enterprising and he left the province with several million dollars. This is all beautiful talk for the hustings, to excite people about big corporations uniting and stealing from the treasury. If corporations can organize their business to maintain a high degree of employment in this country, I am all for it.

Some hon. Members: Hear, hear!

Mr. Woolliams: Although we in this party disassociate ourselves from the NDP, we believe that taxes should have been cut. I suppose it would take an expert to say how far you can go in cutting personal income and corporate taxes. However, corporate taxes were not cut to give the corporations more profit but in order to create more employment, and to enable corporations to compete in the United States market, thus enabling us to keep that market, particularly at a time when we have this surcharge and trouble with the exchange.

This Fabian philosophy is trotted out every time there is an election. Unemployment is always the fault of the other party according to the Socialist movement, whether in Canada or Europe. During the last depression in Britain, Ramsay MacDonald was the Labour leader and if my figures are correct six million people were unemployed. We saw the failure there. We also saw the failure of Harold