

governments decision, let someone over there stand up and establish in words we can all understand the basis on which the government is operating. Let some hon. members over there do that, if they have the courage—which I doubt.

I say to you at this branch of my argument, Mr. Speaker, that the government could have acted by legislation as it did in 1965. If it did not want to do that, it could at least have indicated there would be regulations under the regulatory clause. In that event, the regulations would have been published and we would then know what are the facts.

An hon. Member: I thought you wanted legislation?

Mr. Baldwin: As the hon. member suggests, I would much prefer legislation, but if we cannot have legislation let us at least have regulation. Let us know what the rules are so that we may decide to abide by those rules, or not, as the case may be. This is much like the old story I have told before, of the Roman emperor who, when compelled by law to engrave his laws on tablets of stone, did so and then hung them up so high that no one could see or read them. That is what this government is doing. No one knows the real basis of the deal made with *Reader's Digest* apart from the Minister of National Revenue and/or his officials. That is the situation we face.

● (1710)

All over the United States, ever since—and even before—the Watergate situation a number of states have started what is known as the sunshine law. This began in the State of Florida and spread to Oregon and California. I think that now almost all the states in the United States of America have passed sunshine laws. This means sunshine in government, open government by which not only the legislature but all the boards, the tribunals and their agencies are compelled to hold proceedings in public subject to secrecy acceptable to the people whose lives are affected by their decisions. That is sound, common sense. I think we are coming into this era in our political history when we need something similar in Canada.

Instead, we find this government proceeding further and further away into the medieval days in respect of a simple issue of whether or not a periodical is a Canadian periodical. The decision is made in the dimmest recesses of some government office. The minister said this is the same kind of decision he often makes. He said that members from all sides often ask to make interpretations. That is an entirely different thing. Decisions made in respect of income tax returns, mathematical calculations and interpretations under the regulations are one thing. That is on a completely different footing to what appears as the law under section 19(5) of the Income Tax Act.

Let me again place on the record what section 19(5)(a) "Canadian issue" means. Then certain items are given. It states that a Canadian issue does not include an issue of a periodical the contents of which, excluding advertisements, are substantially the same as the contents of an issue of a periodical, or the contents of one or more issues of one or more periodicals, that was or were printed, edited or published outside Canada. That is very different, far more important and more grave than the kind of example

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the minister gave when he said that from time to time, at the request of people in this country or of members of the House of Commons, he might examine the return of a taxpayer in respect of a specific issue and make an interpretation. This is a more grave, more serious and more important issue which cannot be left to the uncontrolled discretion of departmental officials.

Before I sit down, Mr. Speaker, let me make one more general comment. I hold no brief for or against *Time* magazine or *Macleans* magazine. I must say, however, that in my opinion literature, like beauty, art, science and mathematics should have no national boundaries. I do not think we add to the value or calibre of Canadian literature, Canadian science, Canadian mathematics, Canadian art, Canadian sculpture or Canadian drama by closing our boundaries. I do not think there should be national boundaries. If I want to read *Time* magazine or any other periodical, and if that may involve the fact that *Time* magazine receives certain benefits in terms of advertising revenue which are not shared by other magazines, then if that is the price to pay perhaps we should be prepared to pay that price.

There is no question that the recent contortions of the government have indicated who is their target. It is *Time* magazine. The determination from the beginning may have been how to keep *Time* magazine out of Canada. That is obnoxious to me. *Macleans*' magazine may take its place, but I doubt that. My experience, as a westerner, is that so far as the west is concerned *Macleans*' magazine sends its hatchet people out to the west from time to time to write distorted and completely improper articles on the people of western and northern Canada. I have seen some of these articles from time to time. This is an indication of the slovenly intellectual capacity of the people on Jarvis Street and University Avenue in Toronto. The CBC does the same thing from time to time. There is no question about that. I see no reason, under these conditions, why the government should be allowed to go through, unscathed, in its contortions and twistings in its attempt to bring about the proposals in the bill.

For that reason, I support the amendment of the hon. member for Vancouver-Kingsway (Mrs. Holt) who has had the courage of her convictions in dealing with this matter honestly and straightforwardly. This is the way she sees it. This is a legislative proposal which the people can vote for or against. This is the way we should proceed. We should proceed by way of a legislative proposal which will be dealt with in this House.

Mr. Bob Wenman (Fraser Valley West): Mr. Speaker, as a relatively new member of parliament, sometimes I sit back and scratch my head wondering what we are arguing here. As I listen to the debate and the frustrations of members express, I wonder even more so, because the deeper and deeper we get into the issues involved in this bill, the bigger and bigger a mess we seem to have. What started out at second reading as a statement of high principle and philosophy has now turned into absolute confusion. The principle and philosophy have long since been lost and we are attempting to salvage something. Unfortunately, the more I look at the bill and the more I hear about it, the more vested interest there seems to be and the less principle there seems to be.