Sir, if the present Minister of Finance (Mr. Benson) had issued the Ten Commandments one tablet of stone might have been enough to get him through the short form title but he would have needed to use all of the Laurentian mountains to get through the bill and he would have needed the Rocky mountains to accommodate the amendments.

Some hon. Members: Hear, hear!

Mr. Stanfield: Mr. Speaker, nobody really knows whether this bill is relevant to conditions that have changed substantially since it was introduced last spring. The provinces have requested postponement of the implementation of the bill. We have no idea what arrangements are going to be worked out with the provinces in the fields of estate tax and succession duties. We do not know what kind of tax jungle is going to arise out of the stubborn persistance of the government in bulling ahead. Yet the government is insisting on lowering the guillotine on discussions of a bill that nobody on that side of the House understands.

I want to emphasize in the few minutes I have that we have not taken a position of intransigence on this tax bill.

An hon. Member: Oh, no?

Mr. Stanfield: On the contrary, we proposed a course of action that we felt was both sensible and honourable. Unlike the parliamentary secretary, Mr. Speaker, we felt some obligation to understand it before passing it.

Some hon. Members: Hear, hear!

Mr. Stanfield: We proposed a course of action that we thought was both honourable and sensible and we had high hopes at one point that the government might be prepared to accept that course. We had such high hopes because earlier in this session, in relation to another difficult although much less complex piece of legislation, the government did accept in principle the same kind of procedure when an impasse seemed to have been reached. Negotiations at that time were not all take and no give on our part. Those negotiations were subsequently frustrated; there are various interpretations of the reasons for that frustration but I am not going to go into that in the few minutes available to me. What is significant is that the government showed for a brief moment during that episode one of its rare demonstrations of faith in the parliamentary system.

In making our proposal in relation to the tax bill we felt there was at least a recent precedent that the government, however fleetingly, was prepared to treat this House as it should be treated, as a human instrument whereby men of good will can fulfil the needs of the country as much as is humanly possible by consensus.

I congratulate the government House leader for his common sense and his courage in setting that precedent on that occasion. But I cannot congratulate him today. I see no courage in his action on this occasion with regard to this bill and I see that common sense has been sacrificed altogether. I have to ask myself why the government rejects today what was acceptable in principle a few short weeks ago. There can be only one answer—to save the

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political face of the Prime Minister and the Minister of Finance.

Some hon. Members: Oh, oh!

Some hon. Members: Hear, hear!

An hon. Member: What a face!

Mr. Stanfield: The Prime Minister and the other members of his cabinet know that the rosy bloom of this government has faded and they have felt the sting of having to withdraw unacceptable legislation such as the shoddy attempt to muzzle the Auditor General.

Some hon. Members: Oh, oh!

Mr. Stanfield: They have felt the tide of popular support run out on them on any number of unrealistic and halfbaked brainstorms. They do not like it because it is bad for their image.

An hon. Member: What image?

Mr. Stanfield: But the people of Canada and Parliament must learn—

An hon. Member: Just fuddling around.

An hon. Member: It is a gay image they have.

Mr. Stanfield: The attitude of the government is that people must be shown that this government knows best. Give the people a show of strength—that always goes over well. Put Parliament in its place. Show that bunch of nobodies on this side of the House that this place is merely supposed to be a glorified rubber stamp for legislation produced by this brain trust or policies produced by this government. Make the opposition shut up.

There is no question here, Sir, of the government's right to govern. There is no question here of the opposition stonewalling a government measure. There is no question of any real need for the government to take the course it is proposing and which the government House leader has just launched the government upon. What we have here is a political manoeuvre, an ego trip with the government supporters on the other side of the House foisting on the country a bill they do not understand just to try to save the face of the government.

Mr. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, at this stage I wish to indicate three reasons for voting against the motion that has been presented by the President of the Privy Council (Mr. MacEachen). May I state the three reasons in capsule form and then come back to each of them.

In the first place, I think that the use of closure is the wrong way to deal with legislation, that there are better ways. In the second place, it is a fact of history that every time a form of closure has been used in this House it has produced ill will, chaos and confusion, and has resulted in a period of time during which nothing constructive or effective is done.

Some hon. Members: Hear, hear!

• (2:40 p.m.)

Mr. Knowles (Winnipeg North Centre): In the third place, Mr. Speaker, I contend that a tax bill, and certainly