

Income Tax Act

got it absolutely perfect; therefore, we are not going to produce cars. We will need to do more and more research on this. "Or imagine the president of an underwear company saying, "Should we have buttons or zippers?"

Mr. Ricard: What kind of comparison is that?

Mr. Roberts: "Should we make long legs or short legs?"

Mr. Ricard: That is childish.

Mr. Roberts: "Should we make short arms or long arms?"

Mr. Ricard: Childish, childish.

Mr. Roberts: "We shall need to research and determine whether a market"—

Some hon. Members: Oh, oh!

The Acting Speaker (Mr. Laniel): Order, please. I think the parliamentary secretary should be allowed to make his speech.

An hon. Member: This no speech.

Mr. Roberts: Mr. Speaker, I do not know why—

Mr. Ricard: These are very silly remarks.

Mr. Roberts: Mr. Speaker, I do not know why hon. members should be so exercised about underwear.

Mr. Ricard: The hon. member is talking absolute nonsense, that is why.

Mr. Roberts: "If something itches, they scratches."

• (8:10 p.m.)

You might say the same thing, I suppose, about choosing a wife. You might say that you like a woman very much but that she could be an inch or so taller, or that her nose is too long and that you are not going to get married until you find the 100 per cent perfect wife.

I suggest that we do not act that way in private life or in government. I do not believe the Leader of the Opposition, when he was Premier of Nova Scotia, acted in such a way and would not do something until he was absolutely sure that what he planned to do was 100 per cent perfect. Maybe that is how he did operate and that may explain the difficulties the province was in when he left.

The Leader of the Opposition seems to adopt the principle that the best is the enemy of the good. I suggest there is another approach to this legislation, and that is that we should be sure it is better than what we have at the present time. This I think we can be sure of. After ten years of debate and discussion, the tax proposals the government has brought in, even if not 100 per cent perfect are certainly an enormous improvement over the system we have at the present time. There is the old Chinese proverb that the longest journey starts with a single step. We still have a journey to go in respect of tax reform, but the measures of this government are an enormous and giant step forward and should be supported.

There is only one other argument the Leader of the Opposition advanced. He repeatedly stated that no member of the House understands this legislation. I do

[Mr. Roberts.]

not believe that is true. I think there are members, at least on this side of the House, who understand it. The temptation is to say that the Leader of the Opposition, in saying that no one understands it, is speaking only for himself. But I ask, for just a moment's reflection, how does the Leader of the Opposition know that no one understands it? Has he carried on a survey, or has he cross-examined members on this side of the House? How has he arrived at the certainty that no one on this side understands the legislation?

I suggest that a rational explanation of his statement is that it is speculation on his part which really springs from political expediency. He believes it would be popular to say that, knowing that he has not researched that statement, and therefore he says it and keeps on repeating it. Even if it were true that no one in this House understands all the complexities of this legislation, I suggest that is not the relevant consideration. Because I suggest that the bulk of hon. members on this side of the House certainly understand the legislation as it applies to the interests of their constituents. In those areas of tax reform which are of vital concern to the people they represent, I suggest members have informed themselves of the implications of the government's proposals and that therefore collectively the House has a very good view of the collective importance of these measures.

Mr. Speaker, I do not want to say a great deal more about the remarks of the Leader of the Opposition. I was frankly puzzled that with his mellifluous oratory he had attacked on the basis of a few words of mine which were misconstrued in a newspaper report.

Mr. McGrath: You put your foot in it, and you know it.

Mr. Roberts: I had not really accepted the view expressed by many of my colleagues that the opposition was obstructing this legislation. I thought it was sheer, normal dithering on their part. But after looking at the comments of the Leader of the Opposition I have come to the conclusion that there is another explanation for their failure to present much in the way of a view on tax reform, with the exception of two areas where I confess they have expressed views of some importance to the House. I refer to co-operatives and the basic herd.

The official opposition has a paucity of views on tax reform. Unlike the New Democratic Party, the official opposition abstained from expressing any views on tax reform at the end of the Commons committee stage. The NDP presented its views on tax reform. I salute the NDP for what it did. I do not agree with the details of their suggestions or their approach, but at least they had the gumption to say where they stand on tax reform. The official opposition does not even have that gumption. I suspect this stems from the fact that they do not know where they stand on tax reform.

Sure, they are for the easy things. They are all in favour of tax cuts and the things everybody is in favour of. They are in favour of motherhood. But they are not prepared to come to grips with the question of where we are going to find the tax revenue to pay for these things. They are prepared to give things away but they do not say where we are to get the money to pay for them. They do not have a clear view of where they want to go. That is the real tragedy of this debate and of this situation. It is not that a