

Income Tax Act

while trying to reduce the deficit gradually so as not to create major restraints for Canadian citizens and businesses.

[English]

Mr. Speaker, as I mentioned earlier, small businesses in Canada already benefit significantly under the current tax structure. But I am quite ready to admit that there will always be room for improvement. Passage of Bill C-54 will add to these benefits and will be part of these improvements. It will contribute to the growth and development of a sector of our economy which I consider to be our vital majority.

Hon. Don Mazankowski (Vegreville): Mr. Speaker, on rising to participate in the debate on this important piece of legislation, I think I would be remiss if I did not respond to a couple of points made by the minister. He indicated in his remarks that the bill with which we are presently dealing is very technical and complex. I suggest to him that he pay heed to the suggestion, which was advanced by my colleague, the hon. member for Moose Jaw (Mr. Neil), in his contribution to this debate in the House yesterday, that perhaps the time has come for a new income tax act to be drafted in language more suitable and more accommodating to the taxpayers of Canada rather than to computers.

When the minister, in a sort of global attack on the opposition, suggested we were not dealing with the major thrust of the bill, perhaps he would do well to read, or to have some of his officials read, some of the speeches which were made here, because I think he would find some very important points and some very important recommendations were made which could be put into effect.

The minister also suggested that we should be noting the positive elements of the legislation. Let me tell him that it would not take very long to go over the list of positive elements in this legislation, so there would not be much of a debate. Second, the House should be reminded that a year ago, when we were dealing with a similar piece of legislation, a budgetary measure, the minister and his party seemed to put their political welfare ahead of the welfare of Canadians. To put it bluntly, when the shoe was on the other foot, when they happened to occupy opposition benches, we certainly did not see them going out looking for any positive elements in the legislative proposals which we put forth. So I suppose that what is sauce for the goose is sauce for the gander in this case.

An hon. Member: It is you who have suffered.

Mr. Mazankowski: It is the Canadian people who have suffered in the process. That brings me to the fact that it is quite difficult to participate in this debate without reflecting upon the activities of a year ago. I think it is fair to recall that a year ago this nation was embroiled in a mid-winter election campaign which was brought about by the combined forces of the Liberal-NDP alliance, on the premise that Canada can continue on the road to economic disaster and can continue pursuing a policy of cheap energy. At that time we believed that as a government we had to embark upon a new course in

establishing a realistic energy policy and a realistic economic policy.

Throughout the course of the election campaign the stage was set for a rather bitter debate in the country, and a great deal of confrontation between the east and the west which is still with us today. What is most disturbing to people in western Canada is the fact that we have a government which is now occupying the Treasury benches and which got there on a platform and policies of deceit, deception, and cynicism. There is no question about that. Liberals were aided and abetted in every shape and form by the NDP. It was rather interesting to see them huffing and puffing for an election a year ago because they were toe to toe with the Liberal opposition, both in body and in spirit. The Liberals proposed instant solutions which were politically enticing and attractively packaged, and of course the NDP thought they might very well gain some support so that they could form the balance of power.

An hon. Member: Don't be so bitter.

Mr. Mazankowski: Today some of the more enlightened members of that party are trying to extricate themselves from that union. It was a convenient bond then, but now they are finding it rather uncomfortable because they are feeling the pressure from western Canada to the effect that they are ignoring their constituencies and the people who are supporting them, and they are not standing up for the genuine interest of the people who sent them here to represent them. The NDP-Liberal alliance is under attack.

Last night the hon. member for Kamloops-Shuswap (Mr. Riis) went into quite a tirade in which he tried to divorce himself from the policies of the Liberal government. I should remind hon. members of the statement which was made in June by the financial critic of that party when he was speaking on the Borrowing Authority Act and said the following as reported at page 2063 of *Hansard* of June 12:

There is a total contradiction between the kinds of statements and the kinds of things that were being said about deficits, about spending, about the nature of stopping deficits, the nature of taxation, the nature of the recession and what the Liberal party would do when it was elected, and what its record has been since it was elected.

There has been a total contradiction in the statements that were made by the financial spokesmen for the Liberal party prior to the election and what the government has been saying since the election. There is a complete contradiction, and that contradiction has to be brought home again, again and again to the Canadian people. But above all else, this party opposite is a party without a shred of principle, without a shred of conviction and without a shred of belief in anything, either political or economic.

● (1550)

Today the story is somewhat different. They conveniently join with the government on issues such as the Constitution. We are not sure where they stand on the energy situation but, needless to say, they are going off in all directions. The Premier of Saskatchewan is saying one thing, the hon. member for Regina West (Mr. Benjamin) is saying another, the hon. member for Yorkton-Melville (Mr. Nystrom) is saying something else, their leader is saying something different, and the