

Tax Conventions

this bill to the most favourable consideration of this House, and I appeal to the usual co-operation of members on both sides of the House so that this bill may be passed very quickly.

I would have liked, Mr. Speaker, to be in a position to comply with the wishes of certain members and to provide information on or to update the status of the convention between Canada and the United States, which is extremely important, as has already been pointed out in the House. However, I have not yet received the information related to this convention, but if the House will allow me to do so, I shall be happy to give this information later in the course of this debate.

● (1250)

[English]

Hon. John C. Crosbie (St. John's West): Mr. Speaker, this legislation concerns tax conventions entered into between Canada and New Zealand and Canada and Australia, as the minister explained. There is one thing about the Minister of State for Finance (Mr. Bussières); when he speaks you can understand him. He does not consider his main purpose in life to "obsfucate", as the Minister of Finance (Mr. MacEachen) does. The chief duty of the Minister of Finance is to "obsfucate".

Mr. Knowles: To what?

Mr. Crosbie: o-b-s-f-u-c-a-t-e—"obsfucate".

Mr. Knowles: That's a new one for the dictionary!

Mr. Crosbie: In that way no one will understand what he is saying or doing. We had an example of that in question period today, where the Minister of Finance continued his practice of the last 13 months, which is to say nothing and say it in the vaguest way.

In his colleague, the Minister of State for Finance, we have the opposite. He is a man who knows his business. He has obviously studied his brief. He has the expertise and he is not afraid to say what he means. He has said quite plainly that this is a tax treaty between Australia and Canada and New Zealand and Canada. If the Minister of Finance was introducing this bill, we would not know that yet. We would have no idea in the world what this was or who this convention was between.

It is also noticeable that this is a tax convention between Canada and two other Commonwealth countries. I am glad to see that the relationship between these two countries and Canada appears to be going along pretty smoothly. Apparently Canada has not told Australia and New Zealand that they should hold their noses as they pass these tax conventions. Canada has been a bit more diplomatic. It is not like the poor old mother country. The Prime Minister (Mr. Trudeau) has told the mother country, the United Kingdom,—it is still called the mother country in Newfoundland—from which some of us have sprung, to hold their noses while they pass the constitutional resolutions, if they ever get to the United King-

dom. That is not calculated to improve relationships between two countries of the Commonwealth. I am glad to see the Minister of State for Finance has not exacerbated our relationships with New Zealand and Australia by doing anything like that.

Mr. Knowles: We need a new dictionary today!

Mr. Crosbie: The House leader of the New Democratic Party has had a rough week. If he has not heard the word "obsfucate" before, I am deeply shocked. He has been in Parliament since 1900. I think his record is 81 years. Perhaps it is only half that. Therefore, I am dumbfounded about that.

Our party has no objection to this legislation. It is sensible with countries with which we have a lot of commerce that we have legislation designed to deal with the question of double taxation and to relieve that burden from those who do business in both places. Australia is dynamic, growing and rapidly industrializing. There is a considerable Canadian investment there and a considerable amount of business done between our two countries. New Zealand is a much smaller country and we do not have as much commerce with it, but we need this tax convention with both countries.

We on this side are not going to divide on this. We will assist in putting it through the House with all reasonable speed in view of the reasonable and clear explanation we have had from the Minister of State for Finance. I only hope his senior partner will watch how he operates, try to emulate him and be a little more forthcoming in telling us what his policy is or is not than he has been to date.

Hon. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, this is more or less a routine bill. We have these tax convention treaties with a number of countries and they have to be updated from time to time. As far as we can ascertain, there seems to be no reason for delaying passage of this bill.

I was interested not only in the new words that the hon. member for St. John's West (Mr. Crosbie) coined today—he has added a few to any dictionary that I know—but I was also interested in the reference he was able to make to some things that were not exactly within the pages of this bill. Maybe I can do the same, briefly, but maybe I can be a little more relevant.

Since we are talking about tax convention treaties with certain other countries, I hope that at some point when we are dealing with this bill, whether in the standing committee or in committee of the whole, the minister can bring us up to date on the tax treaty between Canada and West Germany. This is a treaty that has been around for a long time. I hope very soon now there can be an agreement which can be confirmed by the legislative bodies of both countries. There are many former citizens of West Germany living in Canada who are affected by these tax arrangements. I hope the Minister of State for Finance, (Mr. Bussières), who has been very generous in the past on updating us on the Canada-West Germany situation, will bring us further up to date.

While talking about treaties with other countries—here I stray a bit but I will be off it before Your Honour can call me