

Mr. Deputy Speaker: Order, please. I regret to stop the Hon. Member in full stride, but I would remind him that the motion before the House has nothing to do with the Official Languages Act or policy in Canada. I would ask him to come back to the matter before the House, namely the Income Tax Act.

● (1650)

Mr. Gimaïel: Mr. Speaker, as you know, younger Members are impatient and we are terribly affected by certain things, behaviours we find odd and on which we want to comment. As you know, as far as I am concerned, my duty as a Member as I see it consists in representing my constituents of Lac-Saint-Jean, in making sure they are treated fairly by the Canadian Government, by our Canadian officials. In the discharge of that duty, Mr. Speaker, I regularly have an opportunity to work with the Minister of Revenue and to defend people. No later than this morning, a typical example of what can happen when a certain document does not get there on time, one of my constituents had his salary garnisheed. Having taken upon myself to give my word over the telephone that the required document was in the mail, which was the case, my constituent's pay cheque was freed and issued to him. This is the normal thing to do. Such is the role of a Member of Parliament, and if indeed a constituent has not sent in the form proving he was entitled to his tax abatement, his salary will be garnisheed along the way and this is normal. Any Canadian who owes tax must pay it.

We are here to represent people whose income tax is collected at the source by the Canadian Government. In this way, payment is made regularly—part of each pay cheque goes to the Canadian Government by whom it is redistributed. Clearly, there are people who are not taxed at the source. Such taxpayers must file returns, and they are subject to audits whenever the auditors feel that the taxpayer is not entitled to the deductions he has claimed or where he has failed to file a return. Clearly, in the enforcement of the Act errors may occur. And since error is human, there can even be cases of conflicts of interest between people, even personality conflicts between an assessor and an assessed taxpayer. This is where we step in. And this is where Conservative Members should step in instead of rising in this House to attack the principle itself, the basic principle that is feeding provinces under our Constitution, to attack the principle that the Canadian Government is the tax collector.

It is all too easy to aim haphazardly, to shoot at anybody, to try and make people believe that the Department of Revenue is a political tool. This in my view is a bit irrational, in view of the commitment made by this Government, by the Minister of Finance or the Minister of National Revenue over the years, to maintain, for instance, income tax indexing. There are all sorts of benefits granted to Canadians under the federal income tax legislation which are not available in the Province of Quebec

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under the provincial income tax regime because indeed of this Government's concern for the needs of the people.

As you know, Mr. Speaker, I object to the ambiguous approach taken by the Official Opposition. I would like to insist on this, if indeed the Provinces, the provincial Governments in power, the Conservative Governments in power, and in the first place the Ontario Government which has jurisdiction over 9 million people or more, if those governments feel the Canadian Government is not a good tax collector, let them say so. If Hon. Members can prove that indeed the Canadian Government is a bad collector, let them say so. If this evidence has come from the Ontario Government, or any other one, let them show it. We will then look at the possibilities.

The Minister said this morning: "I agree there are allegations of irregularities, allegations of unfair treatment. I agree." He acted the way a responsible Minister should have. He called for an inquiry, a study on how income tax is collected; and if changes are required, they will be made. And this behaviour by the Minister of Revenue today, before us, his speaking publicly, having no hesitation to meet what had been required, is the same behaviour he and many Department officials have always had. And one thing for which I give good marks to Revenue Canada is that when people get in touch with them, when they answer letters from the Department, there is always room for negotiation and agreement, unless there is bad faith on either side. Then the courts can step in.

Quite possibly, the Income Tax Act is not perfect and may contain sections which should be amended. That is obvious, and I for one am fully aware that a taxpayer who has to plead his case after receiving a tax assessment notice may very well incur high legal expenses or court costs. That is one of the handicaps which Canadians must learn to live with, and perhaps we will be able to remedy the situation in due time. But that is certainly not an excuse to point the finger at Revenue Canada because, by facing up to its responsibilities, the Department makes it possible for the Government and other organizations to meet the needs of Canadians first.

When it comes to specific cases, I hope that my Conservative colleagues, like many of my Liberal colleagues, take the same approach as I do and work closely with Revenue Canada to solve the problems of their constituents. Hopefully, that is indeed what my Conservative colleagues do. I would hate to think that the cases they mention are just a way for them to prove that the Government is not operating properly.

Someone said this morning that there are 15.5 million taxpayers in Canada. Well, 15.5 million, that is quite a lot of taxes to be collected. It stands to reason that we are bound to have problems and difficulties in the field of taxation and in others, otherwise there would be no need for Members of Parliament to represent the Canadian people, speak up for them and defend their interests. If there were no need to amend our legislation, all Members of Parliament could pack up and go home. It just happens to be our role. Looking at it