

Income Tax Act

before us. I am not sure that those who succeed the hon. member will remember what I am saying now and will limit their contributions in the way suggested, but it seems to me that the hon. member for Burnaby-Seymour (Mr. Perrault) is not referring to the bill itself even in a general way. He should direct his remarks to the bill at least, and preferably to the amendment before us.

• (9:10 p.m.)

Mr. Perrault: The point I was attempting to make—perhaps inadequately—was that the charge has been made here that there has not been freedom of speech in this House to discuss this measure adequately. May I simply say that as hon. members know the rules changes were the result of consultation with the other parties. Almost all of them were agreed to by the other parties in the House. I will leave it at that. I simply do not think it enhances the reputation of the House to make the kind of charge which has been made by the hon. member for Yukon (Mr. Nielsen).

We are told that if we do not refer the bill back, our action will be tantamount to closure. Are arguments advanced in this vein to be taken seriously? If the official opposition had been successful in negotiating with the other parties in this House a sensible allocation of time, there would be no need for the government unilaterally to have to accept its responsibility to schedule time for this debate. When the opposition members parade around the country telling terror stories about alleged political repression, let them also tell Canadians that the rules changes almost without exception were adopted by all members of this House after years of procrastination.

On the subject of referring the bill back, the argument is advanced that we need more time for discussion and debate. We have talked about this subject for years in this House. There have been oceans of political baffle-gab about the need for rule changes, the need to schedule time, the need to end the alleged legislative paralysis. Let opposition members tell the people of Canada about the actions of this government and the present Prime Minister to bring Canadian parliamentary rules more in line with the needs of the country and with the rules of enlightened parliamentary democracies in other parts of the world. Let them explain how they are spending the \$200,000 granted to the opposition parties by the government to do the proper research so that parliamentary democracy can blossom. For years while in opposition the right hon. gentleman for Prince Albert had been saying that the opposition needed this kind of research money, but it took this government that is now accused of dictatorship to introduce the necessary legislation.

Mr. MacInnis: A point of order, Mr. Speaker.

Mr. Deputy Speaker: Order. The hon. member is rising on a point of order.

Mr. MacInnis: I rise on a point of order. My point of order refers to the ruling made by Mr. Speaker just prior to his leaving the chair, at which time he drew the hon. member's attention to the fact that he was not discussing the matter now before the House. The hon. member's reference to the attendance of members on this side of the House was made without reference to the hon. member

from Edmonton on his side of the House. He has also referred to the \$200,000 spent by the Leader of the Opposition, but failed to mention the more than \$1 million spent by the Prime Minister's office. If such points are covered in the legislation before us, then the Chair is in for a rough ride if we all follow the hon. member's example.

Mr. Deputy Speaker: Order. The hon. member has drawn to the Chair's attention that the parliamentary secretary was perhaps ranging a little outside the scope of the amendment now before the House. I would invite the hon. member to confine his remarks to the motion, as amended, now before the House.

Mr. Perrault: Mr. Speaker, I suggest that there must be validity in some of the remarks I am making this evening to cause so much unhappiness on the other side of the House. When the House leader of the official opposition was totally irrelevant last night there was not one single demand on this side that he return to a precise discussion of the bill on third reading. The attitude toward democracy exhibited by the official opposition is an interesting one.

As we come to a vote on this important measure it seems to me that the main enemy perhaps is not the confusion that is alleged by our opponents but, after ten years of speculation and conjecture, the real enemy may be uncertainty. I receive more and more letters from people all over the country saying, "Whatever you are going to do, please do it". This climate of uncertainty is the real enemy. Business can live with certainty but not with uncertainty. The professions and the working people of this country can live with certainty but not with uncertainty. The hon. member's amendment would simply add to the uncertainty already existing in Canada.

Together with many other members of this House, I welcome the announcement of the Minister of Finance that further improvements are under consideration. Any good amendment, regardless of source, should be given consideration. Whether amendments originate from this or from the other side of the House—as hopefully they will—they should be given the same consideration.

Mr. Knowles (Winnipeg North Centre): There is one before the House now.

Mr. Perrault: One which is being considered and is found to be wanting. If this new tax measure suggests undue and unfair hardship for any section of this nation—and no tax measure in the world ever goes through any Parliament or legislature without amendment; interestingly enough, members of the opposition have cited no examples of uncomplicated tax changes from Great Britain, the United States or Europe where tax legislation is just as complicated—then let us act as soon as we can to introduce the appropriate changes. As I say, no tax bill has ever proceeded without change, often extensive change, and opposition critics are aware of this fact. Even the existing tax legislation has been changed year after year. The regulations have been changed. The opposition knows this, yet attempts to create the illusion that unless the government brings in a tax reform package which requires no change or amendment, it is deficient. Indeed, it is the sign of good tax policy and tax philosophy when a