

*Supply**[Translation]*

Mr. Speaker, we are not advocating efficiency to the detriment of the basic rights of Canadians and taxpayers. I have asked for that study to obtain an objective opinion on the situation, along with recommendations on the best way to ensure the most humane administration of a very strict and very complex act. I do not want that study to last for months on end.

*[English]*

I have asked Mr. Farlinger, who will conduct the study, to give me periodic reports and to make recommendations as soon as they are ready. The Government and myself are concerned. We want to answer the concerns of Canadians.

**Some Hon. Members:** Hear, hear!

\* \* \*

## MESSAGE FROM THE SENATE

**The Acting Speaker (Mr. Guilbault):** I have the honour to inform the House that a message has been received from the Senate informing this House that the Senate has passed Bill C-2, an Act to amend the statute law relating to income tax and to make related amendments to the Canada Pension Plan and the Unemployment Insurance Act, 1971, without amendment.

\* \* \*

## THE ROYAL ASSENT

**The Acting Speaker (Mr. Guilbault):** I have the honour to inform the House that a communication has been received as follows:

Sir,

I have the honour to inform you that the Honourable Julien Chouinard, Puisne Judge of the Supreme Court of Canada, in his capacity as Deputy Governor General, will proceed to the Senate Chamber today, the 19th day of January, 1984, at 12.45 p.m., for the purpose of giving Royal Assent to a certain Bill.

I have the honour to be  
Sir,  
Your obedient servant,  
Edmond Joly de Lotbinière  
Administrative Secretary  
to the Governor General

\* \* \*

● (1220)

## BUSINESS OF SUPPLY

ALLOTTED DAY, S.O. 62—NON-CONFIDENCE MOTION—  
TAXATION

The House resumed consideration of the motion of Mr. Beatty:

That this House condemns the Government for its contempt for the taxpayers of Canada, which it demonstrates by the creation of a taxation system in the form of the Income Tax Act that is increasingly incomprehensible for individual taxpayers and, by its failure to end capricious and unfair practices of the Department of National Revenue.

**And the amendment thereto of Mr. Riis:**

That the motion be amended after the words "individual taxpayers" by inserting the following:

"and which favours big business and upper income earners at the expense of small business and average working Canadians,"

**Mr. Beatty:** Mr. Speaker, what a confession of failure we have just heard from the Minister! After months of saying that there were no problems and that he had his Department in hand, the Minister has now said that he has contracted the matter out to a private consultant to tell him what is wrong with his Department. What a confession of failure! Will the Minister give the undertaking to the House that each one of the reports made by Woods Gordon on a periodic basis and the final report will be tabled in the House of Commons and referred to the appropriate committee for study?

*[Translation]*

**Mr. Bussi res:** Mr. Speaker, the preliminary remarks of the Hon. Member attest to his bad faith. I never said that there were no problems within the Department of National Revenue. On the contrary, every time the Hon. Member, his colleagues or Members on this side have drawn my attention to specific problems, we have considered each case and made every effort to find solutions. As I stated, Revenue Canada has over 18,000 employees, and mistakes can be expected indeed in such a huge organization. What really matters is that the problems are taken under consideration and attempts are made to solve them.

The way the Hon. Member phrased his question, it would seem that he wants to thwart my efforts to implement as quickly as possible the recommendations which will be made to me.

In my statement, Mr. Speaker, I said to the House that I did not ask for a report in one, two or three years.

*[English]*

I have asked Mr. Farlinger to give me periodic reports. As soon as he has recommendations, I have asked him to bring them to me immediately in order to give me the possibility to consider those recommendations with my officers and try to find ways and means of implementing those recommendations in order to meet the real concerns of the taxpayers and improve the credibility of the system in the minds of all Canadians. We want action.

**Mr. Speyer:** Mr. Speaker, through the weeks the Minister has made a distinction between the policy of his Department and the practice which actually exists on the street. On November 29 I asked him whether quotas existed. I believed in good faith, when he denied that they existed in Kitchener, that he was not aware of that. We have asked subsequent questions for days and days through December and January.