

Income Tax Act

that statement. The reservations will be for others, not for me. In any case, many parliamentary secretaries have gone on record as saying in this House that the bill does not meet the needs of tax reform. After all, one man's obstruction is another man's analysis; one man's filibuster is another man's argument. I could put it in another way and say that one man's Laurier is another man's Trudeau.

We are faced with a bill dropped on the people of Canada as a sort of hogmanay present on January 1. When the gift is opened and the fancy paper cleared away, together with the puffery which has gone into the press releases, people will find that what is supposed to be tax reform is not tax reform at all. The gift cannot consist of a game of skill, because no comprehensible rules accompany it. It cannot be a household amenity because the provisions for the transfer of property are in every way restrictive. What it is, is a 1968 tax bill upon which full depreciation has been calculated. And it has very little trade-in value.

An important point was made in an editorial which appeared in the *Montreal Gazette* of July 24, 1969, in relation to the very issue we are debating today. It had to do with the allocation of time rule which was so clumsily drafted and which was accepted only after debate had been cut off. The editorial writer certainly possessed good forecasting ability. He wrote:

The only real review that any proposed legislation is likely to receive will come not from the majority in Parliament but from the minority. This point was well made a few years ago by a committee of the Canadian Bar Association. "Under democratic institutions," said the committee, "the people accept to be governed by majority decisions, but on condition that the laws should be discussed in the open, traversed by the criticisms of the opposition and be the result of a free and enlightened decision by Parliament."

We have not been able to pursue that because of the restrictions placed upon us by the government.

Some hon. Members: Oh, oh!

Mr. Benson: Fifty days.

[*Translation*]

Mr. Yves Forest (Brome-Missisquoi): Mr. Speaker, a little over two years ago, following a report of the Special Committee on Procedure and Organization, our Standing Orders were changed by the House and now provide for a new procedure whereby debates may be limited either through inter-party agreement, or, failing that, through a motion brought before the House by a minister.

While the change of procedure did not receive unanimous support at that time, it was almost unanimously recognized that no modern Parliament claiming to be efficient and functional can hold indefinite and obviously unduly long debate on any subject, however controversial or complicated. It was also recognized that when a certain time has elapsed, during which all views, ideas and suggestions have been aired and rehashed, a final decision must be reached and the voice of the majority of the people's representatives must be heard.

Besides, it has long been recognized in almost all legislatures of the free world, and particularly in Westminster, where the mother of Parliaments sits, that nowadays the time of the House or the legislature can no longer be wasted in repetitive debate with the sole purpose of delay-

[Mr. Fairweather.]

ing the making of a decision or of upsetting the government's legislative program.

It is about time that we in Canada show the same political maturity and that the official opposition particularly should stop living in the past. Circumstances have changed and this kind of strategy does not get public approval any more. Anyway, in this case, it is a long shot indeed.

The population of Canada now thinks that there has been enough talking and that time has come to make a decision and to go on to other things, other priorities.

Mr. Speaker, after all the members of the opposition had to expect that those sections of the Standing Orders would be applied some day. They are applied for the first time with respect to a bill and it seems to me that there could not have been a better opportunity, a more obvious situation for invoking Standing Order 75C in order to limit in a very sensible way debate on Bill C-259, which has been before the Commons about 50 days on second reading, in the committee on the whole and now on the motion on third reading which will allow at least five or five and a half days of debate. And all that considering that no agreement could be reached with the opposition parties which disagree and have assumed different attitudes. By the way, some members of those parties voted with the government on December 2.

Mr. Speaker, it has been said that the definite text of the bill was tabled in the House only last June, that this text was long, complicated and hard to understand and that numerous amendments had been made to it in the course of preparation. But the major changes, that is those relating to capital gains, corporate income and income of co-operatives, have been debated and studied for years, following the Carter report, the white paper and comprehensive studies by committees of both Chambers. As a matter of fact, everything has been said and repeated on all aspects of the subject, and this many times.

Obviously, if the bill is to become law on January 1 next, as the government has announced a long time ago, and in order to dispel the uncertainty, an end had to be put to this systematic obstruction, the obvious object of which was simply to prevent the House from making a decision. Besides, the *Montreal Star* of December 3, 1971, said that it was significant that the efforts of several Conservative members were not aimed at improving the situation of low-income people, but at obstructing approval of provisions forcing some corporations and richer Canadians to pay a more equitable part of taxes.

It says also that the country would have been faced with a longer period of waiting and uncertainty and of course that could but have ill effects on the economy.

Mr. Speaker, an editorial of the *Toronto Daily Star* of December 2 followed the same line of thought.

Today people ask us to take less time on discussions and to proceed with the study of important legislation such as bills on agriculture and the family income security system and expect those who have been elected to govern do just that, once there have been more than sufficient opportunity, such as in the present case, of debating the matter, however complex it is.

In forcing the government to invoke Standing Order 75C to limit the debate in a more than reasonable way, the