

Income Tax Act

this Bill. The other was the "Indexed Security Investment Plan", a Ways and Means motion dated April 1983. The legislation for that is also in this Bill.

If the Hon. Member does not like this process, perhaps he could tell us what he would like to cut out. I do not understand why he is attacking the very process whereby the Government goes openly to Canadians to obtain their advice and to ask what they think about its idea and whereby the Government goes openly to the Standing Committee on Finance, Trade and Economic Affairs and asks it to canvass opinions and to report on the reactions. How much of that does he want to cut out? Would he rather see hasty legislation introduced the day after the budget, which then becomes a real mess? I do not think so. This is a chance for ordinary people to speak and to make submissions. If the Hon. Member does not like that process, perhaps he could tell us what he thinks would be a better procedure.

Mr. Nickerson: Mr. Speaker, with respect to the comments concerning the Hon. Member for Yukon (Mr. Nielsen), it was my understanding that that hon. gentleman was more than co-operative.

Mr. Evans: No, he refused unanimous consent.

Mr. Nickerson: The Hon. Member for Yukon was more than co-operative with the Government. In fact, he did not insist that a Bill be made available. He thanked the Government for what it had done in the Ways and Means motion. He was very complimentary, especially toward the Hon. Member for Mississauga North (Mr. Fisher) and the Hon. Member for Ottawa Centre. He behaved like a proper gentleman, as he usually does.

With respect to the procedure used in this particular instance, I would have liked to have seen a draft Bill as well as the ongoing public consultative process. It might not have been the final Bill; it might have been subject to several changes. It could have been presented as soon as possible after the Ways and Means motion had been made available. It would have been a useful adjunct.

At the same time as the public consultative process was going on, the talking with firms of chartered accountants, tax lawyers and such people, there should have been input from Members of Parliament. These issues could be brought forth from time to time for debate in the House instead of being left until the last minute when there is little chance for parliamentary impact, as is the case with the Bill that we now have presented to us. It is a good idea to go outside the House to consult with professionals in the field of taxation. However, at the same time the Government should not try to circumvent Members of Parliament, especially those in the Opposition. It should not try to blackmail members of the Opposition by bringing forward a Bill with only a few days remaining in the present taxation year before the law is supposed to come into effect and then, as it were, trying to ram the Bill down the throat of Parliament by saying that we will be responsible for

holding up a proper operation of the tax system in Canada. That is not the proper way to go about such things.

Mr. Fisher: Mr. Speaker, in the previous exchange I think the Hon. Member and I both had some fun with politics. It is important to point out to him that perhaps we should not attack this process quite so vigorously. The very things he has requested are being provided in the process. For example, in September any Member of the House of Commons could have visited the Finance Committee and participated in the debate. Any Member of the House of Commons could have made a contribution to the tax measures through the budget debate following the April 19 presentation of the Budget. Any Member of the House of Commons was quite welcome to introduce ideas following the tabling of the consultation papers. Indeed, any Member of the House of Commons could have had an opportunity to comment upon some of these ideas on the various Opposition days that were devoted to this topic.

I think my hon. friend should be a bit careful when he says that the process is too complicated, especially when the Hon. Member for St. John's West rose the other day and laid in pretty heavily. I am sorry he has left the Chamber. Perhaps he was having fun rather than being too serious. He knows the process is open at this point. It is quite a serious matter. We will add to the problems of taxpayers by trying to speed it up too much.

Our officials are seeking open public debate about these tax measures before they arrive in the House so that what we will have here will be a refined product stemming from public debate among taxpayers, professionals and Members of the House of Commons. It is important to note that we have had a very open pre and post budget consultative process, of which both sides of the House can be proud.

Mr. Deputy Speaker: The Chair reminds the Hon. Member for Western Arctic (Mr. Nickerson) that the ten-minute question and answer period has almost expired.

Mr. Nickerson: Mr. Speaker, what we are being shown is a rather funny concept of proper parliamentary operations on the other side. What the Parliamentary Secretary to the Minister of Finance said just now is very similar to what the Minister of National Health and Welfare (Miss Bégin) said this afternoon in reply to a question by the Hon. Member for Provencher (Mr. Epp). She said: "Oh yes, we will take the regulations for the Canada Health Act and we will discuss them with our provincial counterparts and with the ten medical associations and all the people who might be involved in some way, all the special interest groups. We will do that as a Government and as government Departments and then we will come back to Parliament with what is essentially a *fait accompli*."

● (1710)

That is what is happening with the regulations under the Canada Health Act and with income tax legislation. As a member of Her Majesty's Loyal Opposition, I do not think that is the way to go about this. There is nothing wrong with