

Non-Canadian Publications

1965 act, then why did it not put it in the form of regulation? A regulation, to those of us who labour in the vineyards of public life, is not as effective as legislation because we can debate legislation in the House, propose amendments to the matter when it goes to the committee, and perhaps amend it when it comes back at the report stage. Of course, legislation is the ideal way, or the best approach. However, if the government does not want to legislate, or does not dare to do so, then why, in the name of heaven, does it not use the opportunity provided under section 221 of the Income Tax Act to do this by regulation?

A regulation becomes a statutory instrument and is then subject to some review by the scrutiny committee established under the Statutory Instruments Act. We then have an opportunity to examine and consider the regulations and then, if necessary, report to the House. In this day and age, when governments—and this government in particular—are abrogating to themselves more and more power to deal with the affairs of the people of this country secretly and by decree, it becomes necessary that some of these things at least come out in the open.

As I recall the minister's statement the other day, he said he had received the legal opinion that he was not able to do this by regulation. This is an extraordinary thing. When we have tried to find out in the statutory instruments committee why certain decrees and regulations are not allowed to be brought before that committee for scrutiny, we have been told a legal opinion has been given that these were not regulations and therefore were not to be brought before the committee. I am glad to see the hon. member for Windsor-Walkerville (Mr. MacGuigan) in attendance here. He was chairman of that very good committee.

An hon. Member: A very good chairman, too.

Mr. Baldwin: He was a very good chairman of that very good committee with many very good members who sent back a very good report, something that we do not get too often these days. That report recommended certain things, and as a result there was a subsequent Statutory Instruments Act.

An hon. Member: What has this to do with the bill?

Mr. Baldwin: I know the hon. member has a mind that likes very simple things, but I like to deal with these issues in terms of building a case. Perhaps if I use more simple words the hon. member might be able to understand. I will speak slowly and try to take him along one stage at a time so that he perhaps will be able to understand the points I am trying to make.

An hon. Member: Make sure you don't tell us about your convention.

Mr. Baldwin: The hon. member is worried about the convention. I am sure that is what they have been talking about in caucus. They are so worried that something is going to come out of our convention. With your permission, Mr. Speaker, I will get back to the bill.

Some hon. Members: Hear, hear!

Mr. Baldwin: I was making a point about the method adopted by this government when dealing with the prob-

[Mr. Baldwin.]

lems we are now debating. This method falls in line with the past conduct of this government. I use this illustration because it indicates precisely what has happened and what will happen to this government when it exercises the dictatorial power it has received from parliament to deal with matters of this kind.

When we have asked in the scrutiny committee for legal opinions, we have been told that the Minister of Justice (Mr. Basford) is the constitutional adviser to the government and has no right at all to give any legal opinions. When we have gone to a particular department, Crown corporation or agency, which has received legal advice that compelled it to refuse to produce a statutory instrument or a decree for consideration, we have been told we are not allowed to see the legal opinion given by the Minister of Justice. That is the situation today.

The Minister of National Revenue has said that at his whim, or the whim of his advisers, he has decided that *Reader's Digest* has now engaged in an arrangement which he accepts as being satisfactory under the terms of section 19(5) of the Income Tax Act. This is governed by the whim of the minister or by the whim of civil servants. If the minister has one whim today, he can have another whim tomorrow, another the day after and another the day after that. This is the sort of thing about which we complain.

I will come to the content of the bill a little later, but it is the procedure adopted by the government that is most repugnant to anyone who believes in the principle of parliamentary government, as does this party, and as I hope at least some members over there as well. When I raised this matter the other day, the Minister of National Revenue said his legal advisers had told him he was unable to do this by regulation. Let us look at section 221(5) of the Income Tax Act to see what in fact it says. Let me paraphrase the section which says that the governor in council may make regulations—and I come to (j)—generally to carry out the purpose and provisions of the act.

This has been subject to legal interpretation and we understand clearly what it means. There is no question at all that if the government had the courage to say precisely what the rules are, it could do so by regulation. If the government had the courage to say precisely what rules it intends to adopt when it comes to establishing the basis on which a periodical shall be deemed to be a Canadian periodical, it could do so by a statutory instrument such as a regulation.

If the government followed this procedure, such an instrument would then go before the scrutiny committee, under the Statutory Instruments Act, where members of this House could at least exercise some measure of scrutiny and supervision. The government has refused to do this. Rather than do it this way, the government has decided to make its decisions in the darkest recesses of some departmental office. There the government huddles with its legal advisers and, perhaps, officials of *Reader's Digest*. Perhaps later on these officials will huddle together with representatives of *Time* magazine, and perhaps later still with representatives of some other periodical, making deals with them based on the government's whim of the moment. That is the basis of the government's case at this time and, as the hon. member for Grenville-Carleton has said, that simply is not good enough. If that is not the basis of the