

*Business of the House*

**Mr. MacEachen:** The full details of these amendments will be disclosed in the committee, but let me say that the concept of capital employed will be removed and it will be replaced—

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

**Mr. MacEachen:**—by a withholding tax system that will be fully satisfactory to the co-operatives. A similar amendment will be made with respect to the credit unions.

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

**Mr. MacEachen:** Mr. Speaker, I see you rising to your feet. I just have one more sentence, if I may finish.

**Mr. Speaker:** Order, please. The minister's time has expired.

**Mr. Nowlan:** It sure has.

**Mr. Stanfield:** Mr. Speaker, I think the minister said he had one more sentence. He did have heavy going for a while and perhaps he might be allowed to finish.

**Mr. Speaker:** Has the minister leave of the House to finish?

**Some hon. Members:** Agreed.

**Mr. MacEachen:** Mr. Speaker, I am in the hands of the House. I intended to conclude with a ringing call to the House to reach a decision on this bill, but I do want to say one simple thing. In my opinion, in light of the background of the discussion that has taken place on this bill and the great amount of time in committee and on second reading, it is now appropriate for the government to take its responsibility to permit the House to take its responsibility in reaching a decision on the bill. To do otherwise, it seems to me, is to lend credence to the point of view so frequently stated in Canada today that the House of Commons is an anachronistic institution and is incapable of acting effectively and decisively on the major problems facing the country.

**Some hon. Members:** Oh, oh!

**Mr. Speaker:** Before calling on the Leader of the Opposition I think I should put the motion, now that the minister has completed his remarks. Mr. MacEachen, seconded by Mr. Macdonald (Rosedale) moves:

That, in relation to Bill C-259, an act to amend the Income Tax Act and to make certain provisions and alterations in the statute law related to or consequential upon the amendments to that act, four sitting days shall be allotted to the further consideration in Committee of the Whole stage of the said bill;

That, on the fourth of the said days, at fifteen minutes before the expiry of the time provided for government business in such sitting, any proceeding before the committee shall be interrupted, if required, for the purpose of this order and, in turn, every question then necessary in order to dispose of the Committee of the Whole stage to the said bill, shall be put forthwith and successively, without further debate or amendment.

**Hon. Robert Stanfield (Leader of the Opposition):** Mr. Speaker, I agreed to the government House leader continuing for a minute or two because I wanted to see if he could make a case for what he is proposing to do, since he had not made it up to that time.

[Mr. Paproski.]

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

**Mr. Stanfield:** This is the most complex bill ever to appear in this Parliament. I say that with great confidence, Mr. Speaker. It is some 707 pages in length. The minister spoke of it having been introduced last spring, when he was referring to the lengthy consideration that it has had. The bill was not distributed to our principal financial critic until two or three days before the House reconvened, and the rest of us did not receive a printed copy of the bill until after the House had resumed. I am not suggesting that the government House leader deliberately misled the House, but I am saying that apparently he is not fully aware of when in fact the bill was distributed, and he has perhaps unintentionally vastly exaggerated the length of time that members have had to study and consider the bill.

**Mr. Lambert (Edmonton West):** And the public.

• (2:30 p.m.)

**Mr. Stanfield:** That is point No. 1, Mr. Speaker. It is not merely that the government House leader does not know what is in the bill but obviously he does not know how long it has been available to members of this House to consider.

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

**Mr. Stanfield:** It is intricate legislation and it affects everybody in the country. He says that the subject matter has been discussed for months and indeed years. Not the subject matter of this bill, Mr. Speaker. Tax experts whom I know spent the whole summer doing nothing else but trying to understand this bill and then came to the conclusion that they could not understand it. There are a few people who claim to understand this bill but they are—

**Mr. Davis:** Where did they get it?

**Some hon. Members:** Oh, oh!

**Mr. Stanfield:** Just one minute, Mr. Speaker. I am not talking about when the bill was printed; I am talking about when the bill was distributed. The bill was not distributed to members of this House until the House reconvened. The Prime Minister (Mr. Trudeau) can smile all he likes.

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

**An hon. Member:** That is a smirk!

**An hon. Member:** It is a petulant smirk!

**Mr. Stanfield:** There is only one thing that is clear. If this bill is passed in its present form, anyone engaged in any kind of active life in this country will need a tax expert at his elbow all the time.

Not only is the bill 707 pages in length, Mr. Speaker, but 97 amendments were introduced on October 22, 28 amendments were introduced on October 29, eight amendments were introduced on November 16, and some of those were amendments to previous amendments. Now we are getting more and more amendments and we will have many more before many months have passed.