## Government Orders

I certainly do know of the professor at Osgoode Hall about whom he speaks, from the law school at York University. I do know of his credentials with a certain political party. I want to tell the member that while the other people may not belong to that party, certainly the one I mentioned does.

Ms. Lynn Hunter (Saanich—Gulf Islands): Madam Speaker, I am pleased to follow in this line of questioning, having Maureen Maloney, the dean of the University of Victoria Law School, as a personal friend of mine. Her political affiliation is not relevant in determining whether she would be a good witness before the finance committee on this very important issue.

The same also goes for the dean of the law school at Osgoode Hall, which is a very prestigious law school.

• (1245)

Both Dr. Neil Brooks and Dr. Maureen Maloney may elevate the debate in the finance committee on this important issue. I ask the member whether he wishes to call them as witnesses before the committee.

Mr. Blenkarn: Madam Speaker, I think they would both be excellent witnesses. I indicated to my friend from Gander—Grand Falls that we would certainly call Neil Brooks. He is close at hand. If Dr. Maloney would also like to come we could certainly call her.

I want to say very clearly to this House that there is no intention on the part of the government to in any way do anything more than to correct this current situation that was created in 1971 so that we treat trusts in the same fashion as we would treat transfers to individuals in an absolute form. There is no attempt to try to give an advantage to any one group of people.

I know what has been said and it has surprised me. I certainly will want them to be able to present evidence that there is some kind of huge advantage being given to anyone because in my view and in the view of the government there is not. I give her the undertaking that if they can show that some huge, advantageous loophole is being given then we will not be able to pass the statute the way it is written.

Mr. George S. Baker (Gander—Grand Falls): Madam Speaker, I would like to say a few words about this

legislation given the responses of the government, of the chairman of the committee, of the minister in introducing it and of some members in this Chamber.

This is tax time in Canada. Many Canadians are preparing to fill out their income tax returns. Of those people who have gone to what are called discounters, companies like H & R Block and several others who advertise, to get an advance on what Revenue Canada owes back to them a great many of them right now have discovered that there is an attachment on their returns.

These are ordinary Canadians. There are 14.6 million Canadians who fill out income tax returns. The vast majority of them are what we would call ordinary Canadians and a great many of them look forward to getting a rebate or refund on their income tax return.

The government claims that times have been so bad in Canada that it has had to go back over its books and try to find out which taxpayers in Canada probably owe it money. There are tens of thousands of people finding out today that they somehow owe money to the federal government for student loans in the 1960s.

Further tens of thousands of people will discover when they fill out their income tax returns this year that they will not be getting any rebate because the government says they owe for student loans back in the 1960s.

What has happened is this, and it is not only student loans. The government has approved a measure so that if people are listed by any government department as possibly owing money from years and years ago it can then just be sent to the income tax department and it will put an attachment on their refund. That is what is happening in Canada. These are tough times. We have to address the deficit. Ordinary Canadians are trying to struggle with that and they say: "We are in a bad financial bind in Canada. We do have to pay more taxes. Perhaps the government is right to try to collect money that is owed". In a great many cases with regard to student loans it finds that these people do not owe a penny in student loans from the 1960s. Their names are showing up on the computers at H & R Block and every tax discounter in Canada with orders to call the regional taxation office. That office will then tell them to phone the Department of Secretary of State to find out about student loan money they owe.