

S. O. 21

Mr. Parry: Madam Speaker, I am glad to have the opportunity to speak on Bill C-64, although it is always difficult to follow the Hon. Member for Gander—Twillingate (Mr. Baker) whom I admire—

Mr. Brisco: Madam Speaker, I rise on a point of order. I understood that questions and comments were permitted and that there was still time for them. I am not sure whether the Hon. Member is speaking on debate or is speaking on questions or comments.

The Acting Speaker (Mrs. Champagne): There were two minutes remaining for questions and comments. I recognize the Hon. Member for Kenora—Rainy River (Mr. Parry) on a question or comment.

Mr. Parry: Madam Speaker, I had risen on debate and I would be perfectly willing to yield the floor to my hon. friend if he has a question or a comment.

Mr. Brisco: Madam Speaker, I will seek an opportunity to expand upon concerns which I have arising from the contribution to debate of my colleague from Newfoundland. I suspect that he is having a "Mac attack" and not a "snack attack". I believe he is in league with the dentists, some of whom are delighted to see children eat junk food to contribute to their cavities.

Some Hon. Members: Shame, shame.

Mr. Brisco: Well, I am stretching the point not quite as far as my colleague stretched his.

My colleague should consult with the NDP which as a matter of policy some years ago said that all junk food should be taxed out of existence leaving available to young growing children only those foods which have a healthful contribution to the diet.

I would like to asked some technical questions of the Hon. Member. However, other speakers from his Party will probably be making the same kinds of supportive comments in terms of trying to cover the backside of the City of Toronto on behalf of their Leader. Therefore, I will raise my questions later.

The Acting Speaker (Mrs. Champagne): The period for questions and comments has now ended. Resuming debate, the Hon. Member for Kenora—Rainy River.

Mr. John Parry (Kenora—Rainy River): Madam Speaker, I am glad to have the opportunity to speak on Bill C-64 which, as has been remarked upon by other speakers, consists in part of the rearrangement of some tax loopholes, principally those which refer to corporations, and in part to the institution of the notion of international banking centres within Canada.

There are numerous other amendments of a consequential and a detailed nature. I had to admire the ability of my colleague, the Member for Gander—Twillingate, to bend the subject under discussion to his desired theme, that of the

turpitude of omnibus Bills, something, I think we should point out, which was not invented by the present Government.

Our tax system is complex. This Bill does nothing to simplify it. In my view in the long run complexity equates to unfairness in Canada's tax system. There is complexity to such a degree that the ordinary accountant or lawyer has absolutely no chance of understanding the Income Tax Act. Rather than further rearranging loopholes, shuffling deductions, and complexifying what we have, we should be lending all our efforts to the simplification of the tax system.

The amendments foreseen by this Bill as they relate to the refundable sales tax credit have been condemned, and I believe rightly so, by the National Council on Welfare. The refundable sales tax credit threshold is too low. The sales tax credit disappears too fast at the rate of 5 cents on the dollar above that threshold. The 3 percent surtax which is perpetuated by this particular Bill is, of course, an inequitable tax measure which has no degree of progressivity.

The Acting Speaker (Mrs. Champagne): I am sure the Hon. Member will want to continue his exposé after Question Period.

It being 1 p.m., I do now leave the Chair until 2 p.m.

At 1 p.m. the House took recess.

AFTER RECESS

The House resumed at 2 p.m.

STATEMENTS PURSUANT TO S. O. 21

[Translation]

AEROSPACE

SITE OF SPACE AGENCY—URGENT NEED FOR GOVERNMENT TO DECIDE

Mr. Jean-Robert Gauthier (Ottawa Vanier): Mr. Speaker, according to a headline on the front page of the newspaper *Le Droit* today, the space agency will be located in Ottawa. As everyone knows, in the hesitation waltz, the heart of the Prime Minister is swinging between Montreal and Ottawa and the location of the space agency changes according to his humour. While the Prime Minister wallows in uncertainty, the National Research Council is working. Tired of waiting for the Prime Minister, the NRC began last weekend to recruit the scientific and administrative staff for the space program by placing a full page ad in the newspapers.

The NRC published in Ottawa and Montreal newspapers a hiring advertisement giving full details on the number and designation of positions, the qualification and hiring criteria, job descriptions, position classifications and even linguistic requirements. Everything is there; everything is ready. Only