not have to purchase his own pen but, on the other hand, a mechanic may invest up to $2,000 in tools and equipment. He must maintain those tools and equipment, provide replacements, upgrading the tools from time to time with new and improved items. Both occupations are treated alike at present, and proposals for the future indicate no changes, which to me is unfair and calls for reconsideration.

I respectfully submit the tax reform proposals provide an excellent opportunity to correct this anomaly and thus create a more equitable tax benefit with the self-employed counterpart. However, once more we see another of the numerous shortcomings in this so-called great revolutionary tax reform document which in the final analysis will discourage incentive, will discourage productivity and will do nothing more than make us all slaves of the state. This observation simply reiterates the assertion that this document is a proposal for social reform rather than tax reform, with very little consideration being given to help those who are in need and those who, by virtue of their trade, are being subjected to unfair tax treatment.

Returning to the specific motion as related to the present act, Mr. Speaker, one would naturally assume that, in the spirit of the act, all persons who are self-employed, or those who must provide the tools of their trade as a condition of employment, are covered in the same way by the provisions of section 11. However, this is not the case, Mr. Speaker. For some reason, perhaps known only to those who drafted this section, a large segment of our working population is excluded from enjoying the exemptions allowed under this section. Furthermore, if we turn to section 11, subsection (11) of the Income Tax Act, we see a provision allowing any employee who must use an automobile in the performance of his duties to deduct for tax computation purposes capital cost allowance in accordance with the corresponding tax regulations. I simply say if such a provision can be made for an automobile, it should certainly be provided in the same spirit with respect to tools and equipment necessary for the performance of one's duty. It seems this is a realistic analogy.

Looking at it from another aspect, a doctor, under the provisions of medicare, quite frankly is no longer a private practitioner or a self-employed entrepreneur. He is really now an employee of the government. I ask, what then is the difference between a doctor, who is being paid by the state, being allowed to claim deductions and depreciation on capital equipment expenditure and a mechanic who works for Myers Motors in downtown Ottawa? For that matter, he may work for the federal or provincial government. He can claim no deductions whatsoever with respect to the often significant capital outlays that he is compelled to make to provide him with the tools necessary to discharge his job.

Similarly, we can make an analogy with respect to a lawyer. A carpenter, who must provide his own tools as a condition of employment, is not allowed the same exemptions. It might be said that a doctor's instruments and lawyer's books are necessary conditions of their employment, but a carpenter without a hammer, a saw, a plane, a wood chisel in my estimation is no different. These tools are in integral and necessary part of his occupation.

I am sure most hon. members will agree that tax reform is needed in many areas, this being only one. What I want to say is this, Mr. Speaker: A reform such as outlined in this resolution would not require a white paper, it would not require the expenditure of millions of dollars in public hearings, answering services, debate, committee meetings etc. It would simply require an amendment to the present act which would ease the burden on many people in this country in the lower end of the income scale. Above all, such a resolution would not overburden our governmental structure with a huge build-up of bureaucratic officials.

It is my belief that we can make a meaningful start in the direction of tax reform by such methods as outlined in this resolution. First, by isolating examples of gross inequities in the tax laws and bringing forth provisions to correct these injustices. I think we would do much to restore confidence in our governmental process without upsetting or disturbing the fundamental goals and desires of Canadians. This resolution simply seeks to amend section 11, and the capital cost regulations of the Income Tax Act, to broaden the scope of exemptions allowed to persons who must provide their own tools, and maintain their tools at their own expense, as a provision of their employment.

One wonders, Mr. Speaker, whether those who drafted this section of the act failed to include such a large segment of our tradesmen and skilled workers from the exemptions allowed professional persons simply through the lack of knowledge of the extent to which