

Government Orders

So the monies that we have been told are monies that were deducted from employees and are owing to the government, are not at all the monies that Revenue Canada is putting its hand on. It is putting its hand on an account receivable that is owing, in essence, to a third party. In the case of the witness who appeared before our committee, the third party was the caisse populaire. It will lose some \$260,000 if this bill is passed in a retroactive fashion, and ultimately the members of the caisse populaire who are workers, perhaps heads of families, ordinary people, will ultimately have to make up this loss.

I want to support this amendment, which at least would overcome one of the more reprehensible aspects of this legislation, which is intended to overrule a decision of the courts. Canadians have the right to rely on the courts. When they go to the courts to seek a decision in a matter like this, and when the courts say that the government does not have the power to do what it claimed it had, it is not right for Parliament to pass legislation retroactively, overruling a court decision and depriving people of the recourse that they are entitled to have.

Madam Deputy Speaker: Is the House ready for the question?

Some hon. members: Question.

Madam Deputy Speaker: Is it the pleasure of the House to adopt the motion?

Some hon. members: Agreed.

Some hon. members: No.

Madam Deputy Speaker: All those in favour of the motion will please say yea.

Some hon. members: Yea.

Madam Deputy Speaker: All those opposed will please say nay.

Some hon. members: Nay.

Madam Deputy Speaker: In my opinion the nays have it.

Motion No. 1 negatived.

Hon. Shirley Martin (for the Minister of Finance) moved that the bill be concurred in.

Madam Deputy Speaker: Is it the pleasure of the House to adopt the motion?

Some hon. members: Agreed.

An hon. member: On division.

Motion agreed to.

Madam Deputy Speaker: When shall the bill be read a third time? By unanimous consent, now?

Some hon. members: Agreed.

An hon. member: No.

Madam Deputy Speaker: Is there not consent for third reading? The Chair would like to be sure that there is consent from the New Democratic Party. The hon. member for Essex—Windsor.

Mr. Langdon: Madam Speaker, clearly some discussion has taken place among the various parties on this issue, and for this reason there is consent. Nevertheless, it is unfortunate that a piece of legislation with a very poor principle within it is going to go quite so quickly through this House.

Madam Deputy Speaker: There is unanimous consent at this time?

Some hon. members: Agreed.

• (1650)

[*Translation*]

Hon. Gilles Loiseau (Minister of State (Finance)) moved that Bill C-51 be read for the third time and passed.

Mr. Gaby Larrivée (Joliette): Madam Speaker, Bill C-51 is not an elaborate piece of legislation, but it nonetheless has its importance in the general frame of things to increase the effectiveness and efficiency of our tax system. I therefore welcome its impending approval.

The bill contains corrective measures regarding two problems with respect to unremitted source deductions.

The first one was raised following a June 1989 ruling from the Alberta Court of Appeal in a case involving the Lloyds Bank of Canada and the International Warranty Company Limited. The court ruling gave rise to concerns about the enhanced garnishment procedures used by Revenue Canada. Bill C-51 dispels those uncertainties.

These procedures were implemented in 1987. They apply solely to the collection of source deductions. Since