

intend to go into them in any great detail now other than to mention one which I have mentioned before and which others have mentioned.

• (1620)

In 1962 the government of the day was concerned about revenue, but it also had some silly ideas. It must have been a Liberal government at that time, but I do not know for certain. It was really a novel idea. It was that the new tax system should be fair. So that government appointed the Carter Commission in September of 1962. It took until December of 1966, four years and ten months later, to produce a nine volume report which described in detail a fair tax system for Canadians. It was not universally applauded. As a matter of fact almost everybody in the country found something to say against it, anyone that would talk about it. But it was, on balance, a fairer system. It was so fair that the government of the day filed it away and it now gathers dust in libraries and archives around the country.

If members of the government really want to be fair, and I doubt very much that they do, then I want to recommend something to them. Certainly their record to date has given no indication that they are the least bit interested in being fair to the population as a whole. They certainly want to be more than fair to their friends, the most affluent ones at the top, and more than fair to the large profitable corporations that are not paying any tax. They do not want to be so fair to the middle-income people, and they are unfair to the ones at the bottom. Everything they have done points in those directions. But if they want to be fair, if they want even to consider it, and perhaps there is one person over there who would, and that is the chairman of the finance committee, I would recommend that they dig up the Carter report, blow the dust off it and start reading the details. I said at the time, and I think I was one of a relatively small group who did so, that it was a good report. It is a report that could be the basis of a fair taxation system in Canada.

People do not like paying taxes. I am sure, Madam Speaker, you have maybe said yourself on platforms during election campaigns, and you have certainly heard it many times, that the only fair tax is the one that you pay and I do not. Nevertheless, I think there is a feeling

among Canadians that if taxation were convincingly fair, then they would support it.

The Carter Commission was fair, "a buck is a buck". It does not matter whether your income comes from the old age pension, from family allowance, from a lottery win or from dividends of a corporation, it is one more dollar that you have, one more dollar of spending power, and you should pay the same rate on this dollar as you do on every dollar that you get regardless of the source. It should be progressive beyond that, yes, but it should be taxed all in the same way.

I am not giving you the details of a nine volume report, Madam Speaker. You could certainly get those if you were interested, as could the government. But it was a good report. There were many criticisms of it, but on the whole it was a good report, one that could form the basis of a fair taxation system in Canada. It is one that I would strongly recommend to the government to take up, at least take it out of the library and blow the dust off it. Start reading it. Bring it in instead of all these changes that you are making, each one of which makes the system more unfair.

I can recall, and I have repeated this on other occasions, when the finance critic for the New Democrats, Lorne Nystrom, said in debate, "When in the history of Canada was a major tax change ever made which shifted the load of government from the very poor to the affluent?" When did it improve the lot of those at the bottom of the heap at the expense of those at the top? To this day no one has given any answer to that. Every major tax change has left the most affluent better off and the ones at the bottom worse off. The various changes that are being made by this government follow that pattern right down the line.

There is a better way. There is a better answer. I would recommend to the government it take a look at the Carter report.

Mrs. Sheila Finestone (Mount Royal): Madam Speaker, I stand today to speak to Bill C-28, a bill that makes 59 different amendments to the Income Tax Act. There are a whole series of areas that are impacted which, among others, includes the family allowance and old age security pensions. That particular clawback is what I wish to address today. I do not want anyone listening to think that that is the only thing being impacted by the amendments to this package that has been deposited by