

*Income Tax Act*

there is simply no consensus as to what constitutes an equitable system of taxation. I might say that the Minister of Finance (Mr. Benson) encouraged the finance committee to obtain the very best expert advice from all parts of the country with respect to the area covered by this resolution as well as others. It was not long before we realized that there were profound differences of opinion among these experts as to what might best be done.

It may be said without contradiction that taxation is such a complex and controversial subject that even to achieve absolute agreement among members of any one party in this House would be utterly impossible. All parties profess to urge tax reform but there is not even agreement among government members, or members of the NDP, members of the Conservative party or of the Cr ditistes as to what might constitute the soundest system.

The violent statements of the official opposition today are in total variance with the posture of that party in 1962 when the Carter commission was conceived by them. In those years they rushed around the country claiming they would introduce major changes in the Canadian tax law. But what a difference a decade makes. Today they deny any paternity of the infant they fathered in 1962. They disown any connection with it. The words "Carter commission" are X-rated by every Tory Primrose Club in Canada today.

These are the concerns some of us feel today; the rabid tax reformers of 1962 now want only tax reductions accompanied by no other discernible or definable changes. They do not want anything at all which might cause any section of the electorate to be unhappy or dismayed. They want all the tax reductions, but they are content to leave to the never-never land of the future the possibility that provincial and federal governments may require revenue. They want more debate, preferably so much debate that it will extend beyond the next election. They want to refer this measure back for months and months of renewed discussion, though we have been waiting more than long enough for constructive counter proposals to those which have been advanced.

I recall the classic reply of the Leader of the Opposition (Mr. Stanfield) when he was asked for alternative ideas. He said; "That is not our job. It is up to you to provide ideas." Mr. Speaker, in 1971 a responsible opposition demands something more than an attitude of that kind.

**Some hon. Members:** Hear, hear!

**Mr. Perrault:** The fact of the matter is that should we accept this resolution or other mere ploys advanced by the opposition, we could debate this measure for another month or another year and not come any closer to agreement. After months of study, discussion and deliberation, after months of hearing witnesses, the opposition party which today urges delay, when faced with the moment of truth in the finance committee—and I was there—when the question was for or against, adopted a position of neutrality. Not yes or no, but a position of "dynamic" abstention. Yet the Leader of the Opposition and other members of his party almost took credit for the Commons report when it was produced. They claimed a victory over the government. On February 18 the Leader of the Opposition said:

[Mr. Perrault.]

The committee adopted 80 per cent of the criticisms I had been making. There are still defects in the House of Commons report but the concern now, of course, is how much of that report the government will accept.

An immense amount was accepted from that report. In June, the leader of the Conservative party said he and his supporters accepted those changes and in association with others accepted a considerable portion of the credit for having brought forward suggestions which brought about those changes. It is incredible, the tortuous twisting and the contradictions engaged in by the Leader of the Opposition.

The government and the minister are now being attacked on the ground that too many amendments have been made because, apparently, too many ideas contained in the Commons report have been accepted. They say the bill is incomprehensible. If they had spent more time examining the measure and less in galloping across the country on their alleged political crusade, they might have arrived at a better comprehension of what it contains. Imagine the screams of outrage which would have arisen from opposition benches if the government had announced that it had taken an inflexible position and intended to proceed without considering reasonable proposals for change. The message is clear. The tactic is: Play for time. Suggest nothing which would indicate a desire for serious tax reform. Hit the hustings and attempt to destroy confidence in Parliament and in the Prime Minister.

In a noon attack on the government in Vancouver on Monday, November 15, the hon. member for Yukon (Mr. Nielsen)—in passing I note that a McMaster University report says he has one of the worst attendance records in this House—

**An hon. Member:** What about the Prime Minister (Mr. Trudeau)?

**Mr. Perrault:**—told his audience about alleged efforts to impose new rules on the House of Commons. This tactic is part of the political game which is being played in Canada today. I quote from his speech as sent down by his office:

What then is there left to protect the supremacy of Parliament against this one-man despotism? The effectiveness of the opposition has been drastically weakened by a series of rules changes, again deliberately brought about by the leader of a government motivated by a lust for power.

Surely a party which aspires to govern this country should be at least capable of being candid and truthful with the people. One of the first measures taken by the Prime Minister (Mr. Trudeau) when he took office was to provide—

**Mr. Speaker:** Order. It seems to me that the hon. member is getting further and further away, if possible, from the amendment before us. I am prepared to recognize that the rule of relevancy has not been followed too closely during this debate either on second reading, in committee or since we began third reading.

One hon. member has drawn attention to the fact that yesterday and today we heard speeches which really had nothing at all to do with the amendment before the House. I suggest that an effort should be made by all hon. members to relate the speeches they make to the amendment