

Income Tax Act

Mr. Baldwin: It is a good thing you are not under oath when you say that.

Mr. Cullen: The hon. member indicated there is more truth than fiction in the newspaper reporting. I am happy he is not running the country because I would hate to think he would react to every newspaper article, develop government policy in answer to newspaper articles and then go to a foreign government and say, "We do not know what your official position is, but we are reacting to the leak in a particular paper because we have no other source of contact." If that is the way the opposition would run the country, thank heaven they do not have that responsibility.

Much has been made about the fact that this is a complicated bill and that changes have been made. I suggest, with the greatest respect, that if the hon. member for Edmonton West would consider this matter for a couple of weeks and then come forward with all the changes he would like to see made, if we accepted them we would have the credit unions, the bankers, the Bar Association and others all telling us what was wrong with the hon. member's bill. Listening to the hon. member one would think he had the idea that tax legislation can be done in this way: Tell us what you make, tell us what you spend, tell us what you have left, and send it in.

If the hon. member wants to read some complicated tax legislation I would refer him to the Ontario succession duty act which was supposed to be revised in 1970. There is no easy or uncomplicated way to draw up tax legislation. No one knows that better than the hon. member for Edmonton West. In the Ontario legislation there is a short-form mortgages bill and a long-form mortgages bill, and then they spend a fortune explaining what they mean in each piece of legislation. It is extremely complicated.

Speaking for myself, I should much prefer to get on with the clause by clause study of this bill. I take exception to the suggestion that we are trying to ram something through. How does one do that? I wish I knew how to do it in respect of legislation as complicated as this. I think we should deal with the clauses which are important and then apply a time allocation to our considerations. I suggest to the hon. member for Edmonton West that through his practice in court he knows that time limits are placed on speeches and cross-examination even when dealing with the lives of individuals.

It would be one thing if we had all the time in the world to discuss this legislation, but we do not have that. If the hon. member for Peace River does not stop interjecting, perhaps it would be a good thing to have a time allocation.

Mr. Baldwin: You will have lots of time after the next election.

Mr. Cullen: Mr. Chairman, I think by now, after second reading stage and now on the clause by clause study of the bill, particularly clause 1, we have gone through the usual process which seems to be ritualistic around here. The cabinet minister highlights that which is good in the bill, opposition spokesmen criticize that which they think is bad, and then we have a series of addresses from each side of the House in what has become the usual channel. The only people who seem to have broken away from that

[Mr. Cullen.]

channel—and more power and credit to them—are the hon. member for Kamloops-Cariboo, the hon. member for Gloucester and, this afternoon, the hon. member for Peterborough with his brilliant speech.

We are endeavouring to be as objective as possible in this most partisan of places. One of the most thought provoking addresses—certainly the best we have heard on credit unions—was delivered, when we were discussing an amendment proposed by the hon. member for Edmonton West, by the hon. member for Norfolk-Haldimand. I would commend the re-reading of his address to the Minister of Finance, particularly with respect to the comments he made about co-operatives and credit unions, as well as caisses populaires.

Mr. Baldwin: Read it to me. I never heard it.

Mr. Cullen: I am not surprised that the hon. member for Peace River did not hear it; he is too busy interjecting to listen. Similarly, I felt that the Minister of National Revenue and the Parliamentary Secretary to the Minister of Finance admirably put the position of the government insofar as this bill is concerned. The minister stressed that which is positive, and the parliamentary secretary answered some of the criticisms from the other side, at least those which he thought warranted comment.

In my opinion, the white paper approach to legislation is good government but I am not certain it is good politics. The government member faced with a white paper, particularly the backbencher, must endeavour to explain without defending the recommendations of the government and at the same time point out to any audience he may be addressing, "Here are some of the suggestions the government has to make. I would like to hear your comments before the legislation is drafted".

All through the debate on the white paper we heard that the government was rigid, that it was committed to the white paper approach and that any changes would be mere tokenism. The rug was somewhat pulled out from under the opposition when the changes made were, not mere tokenism but changes which gave effect to recommendations made by the public at large and by representatives of various groups who addressed the Standing Committee on Finance, Trade and Economic Affairs. Effect was also given to recommendations made in the committee's reports. This having been done, the opposition party, finding that government members advance the correct approach that should be taken to white papers and have thereby regained credibility with the population, now find themselves in the difficult position of trying to convince the Canadian public that the government backed down or backed away from the white paper.

It is for this reason I feel the white paper approach is in fact good government, because it does give the people an opportunity to have their say and to participate. In respect of whether or not it is good politics, I still need some convincing—because if we stick to the provisions of a white paper then the government is being rigid, and if changes are made then the position is taken that the government is backing away. It is almost impossible to win that kind of argument on a political platform.

Be that as it may, I am frankly more interested in good government than politics and I commend the Minister of