

credit. What they are going to do in that same four-year period by way of the second provision, which they do not talk about, is that they will take \$335 million extra. That is how much they will get through that provision. Put the two together and what do you get? You get an additional \$240 million in taxes payable. That is a sneaky way the Liberals are doing it, and you should know, Mr. Speaker. I feel obliged to point that out to you, Sir.

**Mr. Crosbie:** It is time somebody pointed it out to him.

**Mr. Nickerson:** Let us look at another thing the Liberals have been up to. Let us take a look at the voluntary sector in Canada. We all know how important the voluntary sector is to Canadians in society. The voluntary sector came to the Government and said, "We have a proposal for you to look at. It is called the give and take proposal. When people give money for charitable purposes we want to be able to take some back in the form of an additional tax advantage". The Minister of Finance says, "That sounds like a really good idea. I will meet you halfway. You give and I will take". That is what he said.

**Some Hon. Members:** Oh, oh!

**Mr. Nickerson:** What will the effect be of this provision with respect to charitable deductions? It will mean the elimination of the \$100 standard deduction. What will the effect be?

**Mr. Evans:** Nothing.

**Mr. Nickerson:** The Hon. Member for Ottawa Centre (Mr. Evans) called in from the back and said the effect will be nothing. He has not read his own figures, the figures presented in this House by the Minister of Finance on April 18, because that is where I am getting my figures from. What is this going to take from Canadian charities? It will be \$85 million. That is what the Minister of Finance said himself. It will be \$85 million in additional revenues. That is what he will take out of the pockets of Canadian charities.

**An Hon. Member:** Not from the charities.

**Mr. Nickerson:** Now we know. It is all coming out, Mr. Speaker. It cannot be hidden.

What other thing are the Liberals going to do? They are going to utilize inflation. They always make this song and dance about inflation and how they are going to wrestle it to the ground, how they are going to keep it under control and how they are going to get it down to 6 per cent, to 5 per cent, and to 4 per cent. But really, Sir, they have a vested interest in continuing inflation. We should not forget that. What will they do with the freezing of the deduction, the exemption for dependants under the age of 18? It will be frozen at \$710. That will have an effect over the four-year period of \$125 million extra.

**Mr. Deputy Speaker:** I am obliged to point out to the Hon. Member that his time is expired.

**Some Hon. Members:** More!

### *Income Tax Act*

**Mr. Deputy Speaker:** He may continue with the unanimous consent of the House. Is there unanimous consent?

**Some Hon. Members:** Agreed.

**Mr. Nickerson:** Mr. Speaker, I will not indulge in overlong recitals of all the wrongdoings of the Liberal Party. That will take me a lot longer. I will go over a few brief notes remaining on this one page of mine. This is a bad enough indictment of the Liberal Government as it is. Look at the biggest chunk that the Liberals will take from Canadian taxpayers. It mortifies the soul. It is a modification to the federal tax deduction. The Liberals are going to hit the small guy because the federal tax deduction helps the small- and medium-income Canadian. It relieves some of the burden from him. But the Liberals are going to reduce that from \$200 to \$50. What they will do in the four-year period about which I was talking is to raise through this vicious device the sum of \$2.655 million. That is an indisputable figure because it was given to this House by the Minister of Finance himself. When we look at the Income Tax Act we see on the taxpayers' side little changes, for public relations purposes, about which Liberal members can speak when they return home. They are so complex or difficult to understand hardly anyone, except some of their friends, can take advantage of them. On the other side, as I said before, there is a massive and vicious Liberal tax grab.

● (1700)

In conclusion, this Bill amounts to a public relations job, designed to conceal the Liberal hand dipping deeper and deeper into the pockets of Canadians. That is what it is all about.

**Mr. Fisher:** Mr. Speaker, I would like to make just a brief comment. The Hon. Member made a big deal out of the delay in the introduction of this piece of legislation into the House. This is something which the Hon. Member for St. John's West raised when he made his introductory speech. I would appreciate some advice from the Hon. Member for Western Arctic about what he would cut out.

As he pointed out, the Ways and Means material was available very early in the day. Canadians knew what we were talking about from the time of the Budget. Then the professional and business community, as well as taxpayers generally, had a chance to assess those statements. In September, the Standing Committee on Finance, Trade and Economic Affairs looked at the tax measures in the Budget. Again we asked Canadians to come before us to provide their reactions and input. Draft legislation was available in October. In November, just before our recess, the Minister of Finance asked for permission to introduce formally the legislation for first reading in the House. That was refused by the Hon. Member for Yukon who, the last time I looked, is a Progressive Conservative. Finally, after the Speech from the Throne, the legislation was reintroduced formally in the House.

In addition, there were two consultation papers. One was called "Research and Development Tax Policies" and was dated April 1983. Some of the legislation arising out of it is in