

Excise Tax Act

I know on the one hand that the Minister of Finance (Mr. Turner) has a very great responsibility to shoulder, in other words that he has to secure the sums of money which are necessary to allow various departments to operate in a normal way. However, I believe that in 1975, such an intelligent Minister of Finance as we have now should and could find other sources of revenue than the ones provided for in Bill C-66, especially with respect to the 10 cents a gallon excise tax on gasoline, which in my opinion will more directly affect the workers of our nation.

We might find a formula to impose that tax only on pleasure journeys. If people do not want to travel for their own pleasure, they won't, and they will not pay that tax. However, to earn a living, to go to work, people cannot do without their car. And I think individual citizens already pay enough taxes.

In his budget speech of June 23, 1975, the Minister of Finance said: government budget revenues for 1974-75; personal income tax \$10,069 million; forecast for 1975-76, \$11,145 million, in other words \$1,136 million more than for 1974-75. This is personal income tax. On the other hand, corporate taxes in 1974-75, were \$4,258 million and in 1975-76, \$4,035 million, that is \$250 million less. What intrigues me, Madam Speaker, is that from year to year, when we look at the statistics, we find that the total personal income declines while that of the big companies increases. I wish that were taken into account when imposing taxes, that there might be better balance and more justice in our society. The same people should not always get the bigger share of the pie. Taxes should be shared more equitably. That is why I would suggest that this bill be amended to do away with this 10 cent tax which will affect above all the working class.

● (1700)

I need not repeat what has been said in the House in this regard. To my mind, the matter has been sufficiently explained and I shall dispense with repeating those arguments. Still, I fear that the individual will have to bear the brunt of that increase, in many cases, because the companies will increase their prices as a result of their having to pay tax on gas. They will feel justified in increasing their prices. Then the individual will pay the tax on the gasoline he uses, before being called upon to pay the tax for the corporations, so that he will end up paying the tax twice. It is the individual who will again be penalized.

At the end of the year, these same corporations will be authorized, under this legislation, to claim a refund for part of the tax they have paid for the gasoline they have had to buy. The larger corporations will again take the advantage over the individual. While individuals will not be authorized to claim any refund, corporations will be allowed to ask for the refund of the tax they will have paid. They receive a double benefit, while individuals receive a double penalty.

If I am against this bill, it is because the Minister of Finance (Mr. Turner) could work with his officials at adjusting the tax base, which would permit individuals to keep a larger share of their incomes to support their families. I know that the government takes very lightly the fact that individuals must pay in advance. The purpose of this tax is therefore to provide more revenues. I am

[Mr. Lambert (Bellechasse).]

against that, because surely other means must exist in 1975 to provide the government with the money it needs to administer our country.

Finally, the bill states:

For the purposes of subsection (1), the expression "commercial or business purposes" shall have such meaning as the Governor in Council may determine by regulation.

Expression such as this are difficult to accept. They are too vague. It is the legislator who levies this tax. Bureaucrats will decide who is going to pay it and who will not. I feel we should be a lot more careful when the time comes to adopt legislation of such extensive bearing.

I suggest that once the legislation is passed, it be referred to the committee, sent back here and again referred to the committee so that both legislators and officials will get acquainted with it and agree what are commercial or business purposes. What does that mean? What groups of individuals or undertakings will be considered for commercial or business purposes?

Then afterwards, when our constituents will be asking information, we will not look stupid and be unable to answer. We will be able to provide information. I think that we should follow that procedure for the passage of all legislation.

I remember various conditions which were entirely unacceptable. Madam Speaker, I will be told that Parliament has always operated this way and never failed to govern. Yes, we have always acted this way but many of our laws have been referred to courts and given rise to many differences entailing considerable expenditures precisely because it had not been specified what regulations would be enforced following the passage of such and such a bill.

So I think that in 1975, if we want to do something different, if we want to be a modern, a progressive Parliament, we should proceed in a different manner, more clearly and more precisely. This is what the population expects from the legislators of this Parliament. The Canadian people do not want to be bothered but they want to have measures which are clear and understandable for the average Canadian who must use these laws.

Madam Speaker, I said a few minutes ago that the Minister of Finance can find other financing sources which would enable the government to administer without putting too heavy a load on private people. We can hear comments here and there—you simply have to be among the people to hear and understand their comments.

Yesterday, I listened to a two-hour radio program in which the capitalist system was blamed because there are exaggerations; the system in itself is not bad, but abuse is. If we want to save the capitalist system in which we live, we have to initiate reforms, we must do something and who can do this? Parliament. Parliament has the authority to initiate the necessary reforms and to try and adapt the capitalist system to modern needs. For the capitalist system to survive, it must be amended, otherwise it will perish and everyone will wonder why. Suddenly we shall awaken in a country administered by ideologies that we reject but that we shall have to accept for having lacked vigilance.