

*Income Tax Act*

**Mr. Alexander:** With all due respect, Mr. Speaker, in view of the importance of this matter I would hope there would be some interest in what is going to happen on January 1. The minister has a very important statement to make, that is of vital interest not only to the members of this House but also to the people of Canada who will be taking advantage of this legislation. If we are going to be responsible here and do our duty, I hope that unanimous consent will be given so that we in the opposition parties will have an opportunity to reply to the minister.

**Mr. Speaker:** Order, please. Hon. members know as well as I do that there has not been unanimous consent. I know which members refused their consent, but I think it would be unfair on my part to suggest who they were. Would the hon. member kindly resume his seat. I shall again inquire whether there is unanimous consent, but I suggest to hon. members it is somewhat ridiculous for hon. members to continue along this line. In a spirit of co-operation with hon. members, because I am here to act on their behalf, I shall inquire once again whether there is unanimous consent. Is there unanimous consent?

**Some hon. Members:** Agreed.

**Some hon. Members:** No.

**Mr. Speaker:** There is not unanimous consent.

• (3:10 p.m.)

**Mr. McGrath:** I rise on a question of privilege, Mr. Speaker. Since this is a very important matter, I think the record should show that it was the hon. member for Calgary South (Mr. Mahoney), the Parliamentary Secretary to the Minister of Finance, who refused unanimous consent.

**Some hon. Members:** Shame.

**Mr. Mahoney:** I rise on the same question of privilege, Mr. Speaker. I think the record should also show I am not the one who has been complaining there has not been enough time to debate the tax bill.

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

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## GOVERNMENT ORDERS

### INCOME TAX ACT

The House resumed, from Tuesday, December 14, consideration of the motion of Mr. Benson for the third reading of Bill C-259, to amend the Income Tax Act and to make certain provisions and alterations in the statute law related to or consequential upon the amendments to that act, and the amendment thereto of Mr. Knowles (Winnipeg North Centre) (p. 10464).

**Mr. Maurice Foster (Algoma):** Mr. Speaker, it is nice to get back to the work of the House on Bill C-259, the tax reform bill. We were debating the amendment of the hon. member for Winnipeg North Centre (Mr. Knowles) last evening before ten o'clock. Last evening I was commenting on the fact that the Leader of the Opposition (Mr.

Stanfield) indicated he really does not understand the bill. I think there is general agreement, at least on this side of the House, that he does not understand the bill. This shows we can get agreement on this side. Many people in Canada understand the effects of this bill. They understand them very well. There will be one million people in this country who will be taken off the tax rolls on January 1 when this bill is proclaimed. They understand the effects of this bill. There are 4.7 million taxpayers in this country who will pay less tax. They understand the effects of the bill well. There are 800,000 working mothers, one in 10 of our work force, who will be able to claim child care allowances when this bill comes into effect. There are provisions for moving allowances, employment allowances and increased exemptions for our old age pensioners. They understand the effects of the bill.

There are increased exemptions from \$1,000 to \$1,500 for single taxpayers and from \$2,000 to \$2,850 for married couples. All taxpayers having married status will pay less and all taxpayers having single status who earn up to \$8,000 a year will pay less. What the people of this country cannot understand is why the opposition wants to talk this bill to death and wants to continue the debate beyond the end of the year without passing those provisions which would benefit many of our taxpayers. The Leader of the Opposition said that many of his Tory friends who like the old act do not understand the bill. It is curious that these tycoons of the Tory party are willing to spend hundreds of thousands of dollars on newspaper advertisements, such as we have seen during the past few months, to oppose the passage of this bill. I guarantee that anyone who spends the kind of money that the Tory friends have spent during the past couple of months understands the bill. Some of these people understand that the tax-free ride they have had is over.

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

**Mr. Foster:** I do not think the Leader of the Opposition is fair to many members in his party when he lumps them in with himself by saying that no one understands the bill. Many members of his party, such as the hon. member for Edmonton West (Mr. Lambert) and the hon. member for Dauphin (Mr. Ritchie), have spoken well, forcibly, knowledgeably and many times. From observing the activities of the opposition, it seems clear that there is no unity of purpose in their opposition to this bill. The tax bill is a package reform measure designed to bring greater equity into the tax system. To split this legislation as suggested by the Progressive Conservative party would have deferred this feature, perhaps indefinitely.

Some 46 full debating days have been devoted to the bill. It has been widely discussed among businessmen and the public, so surely it is well understood by now. Furthermore, let us not forget that we have seen nine years, four Parliaments and three Prime Ministers since the Carter royal commission began its studies of the tax system in Canada. Arguments have been posed to the effect that provincial governments and the business community would need at least a year before they could prepare for the tax changes but I ask you, how can anybody adjust to these changes until they are actually made; until they exist as law, until they are experienced.