

Income Tax Act

heavy expenses incurred by many workers, but the Minister of Finance decided, as he always does, to reduce the matter to the level of buffoonery by drawing an analogy to a bookkeeper who wears out the arms of his jacket.

While there may be some substance in the minister's argument that it is difficult to draw a line, I would ask him to look at another place in the economy where relief is given. For the last few years I have been struck by the fact that I never stay at a good hotel any place in Canada but a desk clerk says to me, "You will want a receipt for this." I never buy a meal in a good restaurant but I am offered a receipt for my meal. It is taken for granted that anybody who eats at such places and stays at such hotels is living on an expense account, but this minister never does a damn thing about it.

People are allowed to put in their expense accounts all manner of items that should be considered as part of their personal expenses. I notice that the other day one gentleman, I suppose encouraged by the minister's generosity, tried to get \$241 for his wife's expenses in going to Saskatchewan. I was very glad to see that the Tax Appeal Board turned him down and said that obviously the lady was there largely in his service and not in the service of the corporation which employs him.

I suggest to the minister that before he plays his usual split, cracked record of how very difficult the times are in which we are living and how much this is part of a tremendous international dislocation, he should pay some serious attention, as I asked him to do the other day, to the views of competent economists in this country who are appalled and mystified by the idiotic policies he is pursuing, which can only be designed to tighten up the Canadian economy, to cause hardship to the Canadian people and rob them and the government of any opportunity of expanding the economy.

Despite the fact that we have the largest per capita store of natural wealth in the world and despite the fact that we have rising levels of unemployment, the minister has deliberately tied his hands so that he can take no action at all. Why he has done this, God only knows. I cannot find an economist in this country who has a reasonable explanation for his idiotic policies. I do not want the minister to tell us again that we are living in such vastly complicated world circumstances, never seen before. What utter nonsense. I

[Mr. Cameron (Nanaimo-Cowichan-The Islands).]

suggest that he read the history of previous economic crises in the world if he wants to say that there is a dangerous, complicated international situation in the economic area. As I said, Mr. Chairman, I had not intended to speak in this debate again, but once more I have to express my dismay at the fact that this country has been saddled with probably the most incompetent Minister of Finance in the whole history of Canada.

Mr. Peters: Mr. Chairman, as one of those who raised the matter of other expenses I point out that in his offhand way the minister said that if a bookkeeper wore out the sleeves of his jacket possibly we should allow him an expense deduction for a new jacket or for patches on his old one. I would be very happy if the minister brought in such a measure. If this is necessary for him in his job we should be happy to pay for leather patches on his jacket.

The hon. member for Nanaimo-Cowichan-The Islands said that he never stayed at a good hotel without being offered a receipt, and I noticed one of the ministers shaking his head when the hon. member said this. It may be that I look like the travelling salesman type but this almost always happens to me. Inevitably I am asked if I would like a receipt. Some people even go farther and ask me, "What name do you want it in?" Maybe there is a market in such receipts.

I really believe the minister does not see the difference between a bookkeeper with a worn-out sleeve and a mine worker or pulp cutter. The pulp cutter must own a chain saw which costs him \$200 to \$300. Such a man may be out of a job. When he finds one he must have a chain saw. That saw, as I say, will cost \$200 to \$300. He has to make an outlay to get the job. If he borrows the money to buy a chain saw and pays it back while working on the job his outlay of \$200 to \$300 is not deductible. But such an outlay by anybody else is deductible. The fisherman who has to go fishing obviously has to have a boat. To farm the farmer must have a farm. We allow these people to deduct certain capital costs, but we make no such allowance for the poor worker who works by the hour. He is the forgotten man in the income tax structure.

This is a problem which has been considered by the minister for a long time. It was considered by the minister before him and by the minister before that again, but I suggest it was not really the ministers who considered