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Some hon. Members: Oh, oh!

Mr. McGrath: You are the father; it is your illegitimate child.

Mr. MacEachen: I assure you, Mr. Speaker, there was considerable competition for the privilege of seconding this motion, but finally I decided I would give the honour to the Minister of National Defence. I move, seconded by the minister:

That, in relation to Bill C-259, an act 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, four sitting days shall be allotted to the further consideration in Committee of the Whole stage of the said bill:

That, on the fourth of the said days, at fifteen minutes before the expiry of the time provided for government business in such sitting, any proceeding before the committee shall be interrupted, if required, for the purpose of this order and, in turn, every question then necessary in order to dispose of the Committee of the Whole stage to the said bill, shall be put forthwith and successively, without further debate or amendment.

He said: Mr. Speaker, in beginning my short comments on this motion I should like to begin by saying that the subject matter of the bill has been in the public domain for quite a long time. The subject matter has been extensively discussed in Canada over a long period of time. The right. hon. member for Prince Albert (Mr. Diefenbaker), when he was Prime Minister of this country, established the Carter Commission to inquire into and investigate the taxation system in Canada and that commission spent a period of five years hearing representations from all groups in the community. The report was not completed during the right hon. gentleman's period of leadership but it was presented to the former government. Subsequently, in November, 1969, a white paper was presented by the Minister of Finance (Mr. Benson). The white paper was examined by a committee in this House and by a committee in the other place. I believe the work of the standing committee of the House of Commons on this white paper, aided by expert staff, was outstanding. Their report was presented to the House and many of the recommendations were incorporated into the present bill. So it is not correct to suggest that the subject matter of the bill was suddenly plucked out of the air and presented to this House without much advance consideration in the public domain.

The second point I want to make is that the tax bill itself was unveiled to the House of Commons last June and the main points of the tax bill were elaborated in the budget speech of the Minister of Finance and in that six-day debate many of the principles of the amending bill were discussed. In addition, the bill itself was put before the House of Commons and in order to give the chamber and the country an opportunity to consider the bill. The House was adjourned for a period of two months and was recalled in September for the principal purpose of examining the bill that is now under discussion.

• (2:20 p.m.)

I think it is clear to hon. members that in the House itself the bill has had extensive discussion. Hon. members may argue that it should have more discussion, and there may be differences of opinion on that point, but nobody can honestly argue that the bill has not had a very extensive exposure in the House of Commons. There were 12

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days of debate on second reading of the bill, quite a long time but not excessive in terms of the importance and complexity of the bill, and yesterday we completed the 27th day of consideration in the Committee of the Whole House. So we have now had almost 40 days, almost eight solid weeks of parliamentary time, devoted to the consideration of the bill now before the House.

Some hon. Members: Oh, oh!

Mr. Lambert (Edmonton West): Nonsense!

Mr. Nowlan: How many more amendments? How many more pounds?

Mr. MacEachen: Hon. members opposite will have an opportunity to put their case and I will give them a full hearing. I would like the same privilege from hon. members opposite.

Some hon. Members: Hear, hear!

Mr. Crouse: You do not know the meaning of your own words.

Mr. MacEachen: Those who are objecting to what they describe as a muzzling of Parliament seem ready to muzzle me as I am attempting to lay the case before the House.

Some hon. Members: Hear, hear!

Mr. MacEachen: I want to mention also that before we began consideration of the bill in committee and as the bill was being examined in committee the House leaders of all parties, joined by the hon. member for Edmonton West, met very frequently to discuss the evolution of the discussion in the House of Commons. It was because of the considerable attention given at those meetings to the bill that we were able, in Committee of the Whole, to proceed in an orderly way to move from one major subject area of the bill to another. At the beginning I had proposed a different procedure, but I accepted what I thought was a better procedure suggested at the House leaders' meetings. We completed just a few days ago, in accordance with the arrangements reached, consideration of every major subject area that had been designated at those meetings as worthy of discussion. We completed that process several days ago. It is true that we did not carry all the sections related to those subject areas, but we did discuss the issues involved.

We have attempted to maintain a flexible attitude toward the bill. We have listened to the representations made in the country and in the committee with respect, for example, to the taxation of co-operatives and credit unions. I am happy to state that when we go into the committee we will be moving a series of major amendments—

Some hon. Members: Oh, oh!

Mr. MacEachen: —which will assist the situation for the co-operatives and credit unions.

Some hon. Members: Hear, hear!

An hon. Member: You finally saw the light.

Mr. Paproski: You won't have to resign, then.