

*Income Tax Act*

**An hon. Member:** Are you going to tear it up too?

**Mr. Stanfield:** Unfortunately, Mr. Speaker, the physical damage that this bill can do is one of its least dangers. I really did not expect the minister to spend very much time defending a bill of this sort. Rather he took it upon himself to attack the critics of the bill. Instead of upholding the government, he undertook to denounce the opposition. That surely is as clear an indication as any that this bill is being foisted upon the House and the Canadian public, not because of any intrinsic merit but rather because of its political significance.

I thought the minister felt constrained to make a rather bitter speech on Friday because it seemed to him to be the natural thing to do under the circumstances—to lash out in all directions. He was speaking not so much as Minister of Finance of Canada as he was as defender of the political image of his party. As a taxpayer, I might be rather upset at the attitude displayed by the Minister of Finance on Friday. But as the Leader of the Opposition in this House, I cannot complain at all. On the contrary, I ought to welcome the minister's attacks because they show more clearly than anything else that this bill is being pushed through now not because of any economic, human or social need, but because the government needs a political face-saving device, and this bill is it. This government feels the need to prove to its supporters and to its backbenchers that after a long series of failures it can get something through this House, and this is the way it is doing it. It does not matter that by the admission of its sponsor the bill is in a very unfinished state. He recognizes and admits that it will be subject to many more amendments.

It does not matter, Mr. Speaker, that much of this bill is a mystery. Their attitude is to push the bill through and let the taxpayer figure it out. That may be a rather sick attitude but when you are determined to make a political point, as this government obviously is, that is a secondary matter. Sir, what is going on now in this House, the proceedings that are being followed and the bill which will come out eventually, is not a defeat for the opposition but a defeat for the Canadian people and the Canadian people will not forget.

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

**Mr. Stanfield:** The minister says that the bill could not be split for purposes of proclamation because this might cause some confusion for the people charged with the administration of the tax law. I concede that, Mr. Speaker; I concede, too, that it might cause some uncertainty in the minds of the taxpayers but what about the confusion that most of this bill is going to engender among the taxpayers of Canada? What about the confusion and uncertainty that this government has already caused? I do not want to add unnecessarily to the burden of any civil servants, but if I must choose between doing that and foisting on the public a bill as confused, as complex as this one presently is, then I have no difficulty making the choice.

Early in the year the Minister of Finance said and I quote, "Tax reform will come into effect on January 1, 1972, no matter what".

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

[Mr. Stanfield.]

**An hon. Member:** When did he say that?

**Mr. Stanfield:** I am quoting the Minister of Finance.

**Mr. Mahoney:** A headline in the *Financial Post*.

**An hon. Member:** That is from Colin Brown.

**Mr. Stanfield:** Don't get too excited now, boys. All the minister did was forecast exactly what hon. gentlemen opposite were going to do eventually—put it through, come what may. The minister referred to some comments that I made earlier in the year about the necessity of getting rid of uncertainty in order to restore some confidence in the economy and that was right, Mr. Speaker. Certainly, there was a need to restore confidence.

If the hon. gentleman opposite wants a pulpit he can have one in a few minutes.

**An hon. Member:** He lost that.

**Mr. Osler:** Give us the source.

**Mr. Stanfield:** Mr. Speaker, there is no question about the importance of removing uncertainty as far as the economy is concerned. There is no doubt about that at all. But it is going a little far when the Minister of Finance introduces a bill which hardly anybody in the country understands, pretends that he has removed the uncertainty, and then says I have no right to complain about that uncertainty because he is insisting that the bill go into effect on January 1 next.

**Mr. Osler:** On a point of order, Mr. Speaker.

**Mr. Speaker:** The hon. member for Winnipeg South Centre rises on a point of order.

**Mr. Osler:** It would seem to me, Mr. Speaker, that having had a quotation repeated over and over again, the House is entitled to the source.

**Mr. Perrault:** You have to withdraw it unless you do.

**Mr. Speaker:** Order, please.

**An hon. Member:** Just because the boss is in the House and you want a promotion—

**Mr. Stanfield:** In a speech on Friday last, the minister made much of the fact that we on this side of the House had agreed that the legislation before us is not as bad as the original white paper on tax reform. That is true, but it is praising this bill with very faint praise. Certainly, we cheered on this side of the House when the government retreated from the white paper, but I must say that neither we nor hon. gentlemen opposite expected the white paper to be replaced by this. What we have to remember is that evidently the same people who drew up the white paper were involved in drafting this bill. Given their ideas, as exemplified in the white paper, I do not blame them personally at all but their involvement in the present bill surely makes it all the more urgent that those of us with other ideas should examine this bill as closely as we can, clause by clause, to make sure that the proposals that have been pushed out by the front door do not get in through the back door.