

good friend from Central Nova (Mr. Mulroney), not only to lead the Opposition but also to lead them with proposals, of which there is a serious lack among our colleagues opposite. And this is even more obvious in the motion put forward by the Hon. Member. The motion before the House today is only a formal motion devoid of any substance. Given the fact that I am the last speaker to rise on the Opposition motion, I would like to read it again to the House in order to show the Canadian people its triviality. The motion reads as follows:

That this House condemns the Government for its contempt—

We should give a definition of contempt, Mr. Speaker!

—for the taxpayers of Canada, which it demonstrates by the creation of a taxation system in the form of the *Income Tax Act* that is increasingly incomprehensible for individual taxpayers and, by its failure to end capricious and unfair practices of the Department of National Revenue.

What is so basic in such motion from the Opposition? I suggest that this motion which has been moved by the Hon. Member for Dufferin-Simcoe (Mr. Beatty) is groundless. It has no substance whatsoever. I wish the Hon. Member had indicated instead what concrete steps he would have taken, what document he would have tabled to amend the Income Tax legislation. We agree on the need for streamlining. All the governments, all the countries of the world are faced with this phenomenon, Mr. Speaker. There are always new regulations and legislations which make interpretation difficult. But to go as far as casting aspersion on the institution and suggesting that the Minister of National Revenue was paying a sort of game at the expense of taxpayers or that his officials were to blame for the way they carried out their duties, I think, shows a lack of responsibility on the part of Parliamentarians who claim they could lead the next government.

Mr. Speaker, it is important for Canadian men and women to know that, because Hon. Members are allowed to say just about anything in the House, which is just what members of the Opposition are most inclined to do. They feel that they can do and say anything to discredit that department and its officials. As for me, like all other Members of this House I too have had to work regularly with officials at various levels of the Public Service, and we also have a normal procedure to express our views. However, I do not think that any parliamentarian who had any sense of responsibility or any kind of insight would believe that public servants simply want to take every opportunity to embarrass Members of Parliament or ordinary citizens.

Mr. Speaker, I hope that in the future Hon. Members opposite will at least try not to involve departmental officials in our debates. This is extremely important. What gives the institution its quality is the fact that public servants should not always fear of being the butts of the jokes of an irresponsible Opposition. This is fundamental, Mr. Speaker. I believe that if a Member opposite disagrees with what the Minister of National Revenue said, he can argue the matter at the political level, but he has no right to question the word of the president

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of the National Revenue public servants' union, who explained the situation very well by saying that neither the Minister nor the senior officials of National Revenue Canada had ever imposed quotas or published instructions in this regard.

I believe, Mr. Speaker, that certain distinctions must be made and the Hon. Member would be well-advised to take them into account, otherwise there will be so many abuses that the entire credibility of public servants who must deal regularly with the public could be greatly damaged. If we really want this institution to be able to operate on a basis of respect and professionalism, I hope that next time the Hon. Member will think it over twice before making similar allegations.

● (1740)

Mr. Speaker, I would like to add, as far as the motion that has been introduced is concerned, that Opposition Members have never been able to offer any evidence, however trifling, to the effect that the Minister had gone beyond its mandate. They never did. The only thing they achieved, including the Leader of the Opposition, was to try and make fun of a Department or of some action taken by a Department which is vital to the financing of the State. This is serious, Mr. Speaker. I suggest these are things which must be said in this House, because it is too easy to try and take advantage of the situation by presuming the citizens are not informed. One should never forget that the people who follow our proceedings can think for themselves. And anybody who has paid any attention to this debate has had no trouble noticing that Opposition Members had no facts to offer except for personal cases.

The same is true, Mr. Speaker, for the people of Manicouagan, and in this regard, I would like to point out the increasing number of people from Schefferville and from Sept-Îles who are writing to me on other matters related to their income tax, because the federal and provincial governments, as well as the corporation and the union had to give considerable amounts of money to those people who have been laid off. And it is now the Member of Parliament who has to cope with the problem, and not the former President of the Iron Ore Corporation, Mr. Speaker. It is now the Hon. Member for Manicouagan who has to meet 50 or 60 persons every day to help them determine whether they have to pay income tax. And it is the same Hon. Member for Manicouagan who has no other choice but to repeat the statement made by the former President of Iron Ore in Schefferville before the parliamentary committee in February 1983. It is the Hon. Member for Manicouagan who has to make the distinctions, and in this regard, I often have to deal with the Minister of National Revenue of Canada in order to try and iron things out for the people. However, I would not say that public servants are not doing a good job, Mr. Speaker. This would be too easy. And I would not give up my constituency and seek refuge elsewhere as others have done. Never in my life, Mr. Speaker! When you are from the North Shore, you stay on the North Shore and deal with the problems of the North Shore.