

income. In all, small businessmen will have to cope with only one-third of the tax laws, compared to the previous situation, and they will now be able to spend their time on less frustrating and more productive activities.

Mr. Speaker, this is a direct response to the representations I received from the Société pour le progrès de la Rive-Sud, of the South Shore Chamber of Commerce, which had been complaining about paperwork, administrative red tape and endless tax forms. Once again, we are responding to these very genuine complaints in this Budget.

But when it comes to the average Canadian, Mr. Speaker, the budget contains quite a number of social measures whose common objective is to ensure greater financial security for people with fixed incomes. This assistance is intended primarily for those who have laid the foundations of Canada as we know it today. Naturally, I am talking about our elders, people of the golden age. The financial assistance for senior citizens as advocated in this budget will take various forms. First of all, it was imperative that a very special effort be made to help the most underprivileged among the elderly. In Quebec alone, for instance, more than 230,000 people will benefit from an increase in the guaranteed income supplement—\$25 more a month beginning July 1 and another \$25 beginning December 1. In the riding of La Prairie alone—I am talking about my riding—3,300 residents stand to gain immediately from this very popular measure which, I repeat, is the answer to the legitimate claims of the people of my riding.

An Hon. Member: Hear, hear!

Mr. Deniger: Those are concrete measures which members of golden age associations in my riding will appreciate indeed, for they will give them peace of mind and the opportunity to pamper themselves now and then, something which they could not even think of until now. We also had to consider a major overhaul of every aspect of the Canada Pension Plan to make it more equitable and guarantee a more promising future for people who will retire in coming years.

Let me deal with another aspect of the proposed pension reform. To come to grips with the serious predicament of older women who live alone, the Government intends to split the pension credits in case of marriage breakdown and to maintain survivor benefits should the recipient remarry. In addition, should death strike, the surviving spouse will be entitled to at least 60 per cent of benefits paid to the deceased. I say again, Mr. Speaker, that the budget meets the real needs of people who have made representations to us as Members of Parliament. The Minister listened to them and took action. A number of measures were needed so people would prepare for retirement, including fair and equitable access to some form of tax relief. Under the new RRSP proposal, Canadians who are self-employed or whose employer does not offer that plan will be entitled to the same fiscal assistance as more privileged Canadians. Thanks to this new proposal, tax deductions will be

not only more equitable, but also more generous for all concerned. Who among us, Members of Parliament, have not heard these words from people of 45 or 55: "I find myself with nothing, I have no pension plan, what shall I do?"

• (1240)

Once again, Mr. Speaker, this Budget fulfills a real need among Canadians. What a relief it will be for taxpayers in the future upon filing their income tax returns at the end of April! No more headaches, because the rules of the game will now be simpler. They will also be fairer to those who receive new tax assessments.

All of us in the House are aware of the publicity made about tax audits these last few weeks. Once more, the demands of Opposition Members as well as Government supporters have been met by proposals contained in the Budget brought down by the Minister of Finance (Mr. Lalonde). The period for filing objections to tax assessments is being extended from 90 to 180 days after receipt of the assessment. Instead of having to pay the full amount, taxpayers will be able to provide adequate security, which will greatly simplify the administration of the Income Tax Act and satisfy, as I said, very actual and genuine needs of our constituents.

Again with respect to the proposed changes to the tax system, senior citizens needed a simplification of the system. The provisions concerning quarterly tax payments will prevent senior citizens from being penalized for not having assessed their income to the nearest cent.

Mr. Speaker, how many of us here have yet to receive requests dealing with this provision? We have made regular representations about this both in this House and in the caucus. The Minister has listened to us and he has done something.

To summarize, Mr. Speaker, this is the Budget that the people of the constituency of La Prairie expected, the budget that Canadians expected; in other words it is a Budget which tells every ordinary Canadian that the Government holds their concerns and their interests at heart. It is a Budget which strengthens economic recovery, an audacious Budget which does not hesitate to innovate in the social fields in order to provide Canadians with the material safeguards which they need and of which the Members of the Progressive Conservative Party rhetorically claim to be the defenders, even though they have never defended them in actual practice.

Mr. Speaker, it is not enough to speak about tenderness, to use the favorite expression of the Leader of the Official Opposition (Mr. Mulroney). We need action. The best thing in this Budget is that the increase in social expenditures will in no way prevent a decrease in the deficit. This is a Government whose fiscal responsibility will never be questioned, but it is also a Government which will never cause the Canadian people to get into debt to prevent the state from doing so. As for the deficit, let us talk about it, Mr. Speaker. The size of the deficit