

the goods which are normally used only in commercial fishing, such as fishing twine, hooks, lures and jiggers, exempt of tax, provided that they agree to collect tax on sales to persons other than commercial fishermen.

These are the arrangements which the Minister of National Revenue (Mr. Rompkey) is putting into effect to try to get around this problem. I hope these measures are successful in getting around the problem. The Minister of National Revenue is from a fishing constituency. He is now applying the iron heel of the tax collector to thousands of fishermen; he is collecting income tax from them with unparalleled ferocity. I am told that there is a little irritation in his district at the savage way in which fishermen are being treated by the national tax collector, the hon. member for Grand Falls-White Bay-Labrador. But if the Minister of National Revenue can do something to assist the fishermen with these administrative arrangements, I am sure that will help him in his extremity; and he is going to be an extremist before he ever passes through that district and gets re-elected to this House again.

● (1720)

There should not be any need for these cumbersome administrative arrangements. I do not know how in the name of heaven these new administrative procedures are going to work. I can only hope they do work because the minister would not change this legislation and go back to the old system despite my reasoning with him, the letters and correspondence we have had with him, and the correspondence also sent to him by the minister of fisheries of Newfoundland, who has once again been showing his concern for the problems of the ordinary fishermen of Newfoundland. Well, so much for that problem.

We have before us today, Mr. Speaker, a terrible piece of legislation. I am a lawyer. I have not practised since 1972; I have been too busy involving myself in public affairs, God help me! However, Bill C-57 is an illustration. How can the people of Canada possibly deal with the laws we are passing and the tax arrangements that we are making? It is a job for me to try to figure out what section is where in this piece of legislation before us. One would have to be a lawyer and a chartered accountant. One must be able to deal with Chinese inscrutability to try to understand the provisions of this legislation.

Where are we headed? How can we expect the ordinary person in Canada to understand what is happening and going on when even in this chamber with our expertise we cannot understand it? We had a committee, and perhaps it is still functioning, on subordinate legislation or on regulations. I think the hon. member for Willowdale (Mr. Peterson) was the chairman. I do not know if the committee has reported, but if it has, it does not seem to be getting us anywhere. One just has a feeling of complete and utter despair when one deals with amendments like this and the other financial amendments that we have in this House. When I was a minister, I could not bear to look at the bills I was trying to get through the House, they were so bad. It is even worse when one is in the opposition and must look at them and try to understand them. The ministers do not have to look at them or understand them. They have

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civil servants to tell them what is in them, how to understand them and what to say.

Another item that we are worried or concerned about on this side is the effect on universities of the provisions relating to their purchases of equipment which, up to date, have been exempt from federal sales tax if the equipment was used in their activities. There is a section in this legislation which puts the universities completely at the mercy of the tax gatherer and the people of national revenue when they import equipment. I do not have time in this speech to go into it in detail, but I have a letter dated May 21, 1981, addressed to the Minister of State for Finance (Mr. Bussi eres) who is sitting opposite now.

An hon. Member: Smiling!

Mr. Crosbie: Did I pronounce his name correctly? Anyway, he is my good friend, mon bon ami. This letter was trying to reason with the Minister of State for Finance in connection with the purchase of equipment. I am sure the minister has received this letter. It will be brought up when we get into this particular subject, because we are going to move an amendment that the word "design" be removed from the relevant section of the legislation.

Just to give one example, though, because time runs on quickly, this university gentleman from the Association of University Teachers gives the example of a Croft grinder purchased recently by the University of Manitoba is deemed by customs not to be designed for use in classroom instruction and is therefore subject to federal sales tax. It is pointed out in the letter what a ridiculous conclusion that is. He says the new regulations are being interpreted by customs to mean equipment which is specifically and only used for university research, and that if it is used by anyone else, it is not designed for universities and they have to pay federal sales tax upon it.

Then he gives the example of computers, which I do not have time to go into today; the different treatment of computers at the University of Calgary compared to York University. He goes on to show how the government claims it wants the universities to do more and to spend more in research and development but, on the other hand, the government is taking further moneys away from the universities through amendments to this Excise Tax Act which are going to cost the universities millions of dollars when they buy equipment during succeeding years once this legislation is passed.

I only have time to refer to that problem today. However, I ask the minister, what is the point of our having a House of Commons finance committee conduct hearings and take evidence relating to the problems if there are going to be no changes? Surely that is one change that the government can still adopt. If it is equipment to be used by a university for teaching, research, or whatever, never mind whether it is designed so it can be used by other people in addition to universities. Allow them to have a federal sales tax exemption, as was the case in the past.

The hon. member for Edmonton West (Mr. Lambert), a very knowledgeable veteran in this House, has already men-