

● (1120)

The result of these unilateral judgments is, of course, devastating. Farmers and ranchers who have sacrificed a great deal in their honourable endeavours find themselves bankrupt and in many instances are forced to abandon their property. One can only wonder if the Government, in a vain attempt to offset the federal deficit, has decided to strangle agriculture across Canada. Without a doubt the scores of farmers and ranchers my colleagues and I have heard complaints from feel this way.

The politically weak farmers who have been subjected to this campaign of terror are baffled by the auditors' assessments as well as their manner. Revenue Canada either lacks compassion or is totally ignorant of farming operations. No doubt it is a combination of both. They do not seem to realize that a farming operation requires several years of hard work and investment before it becomes a feasible and viable operation. A person does not simply go out and purchase a profit-making farm. It is too expensive. Rather, one purchases uncleared land and devotes time, energy and money to provide the necessary clearing of land and building of infrastructure. Naturally, the new farmer or rancher is forced to acquire capital outside his farm operation in the early years. Section 31 as it is applied by Revenue Canada makes no allowance or toleration for this.

The Government has long lost touch with people in Canada. It should listen to these people who have invested their time and money in a painstaking effort to fulfil a dream, only to have it swept away. As one exasperated farmer told me: "The whole procedure has taken the heart out of striving to advance".

The auditors that Revenue Canada is sending to these farms are seen by the farmers as being totally ignorant of agriculture. The "inexperienced robots", as the farmers have taken to calling them, are operating in a completely unacceptable manner. There is an expressed unwillingness to look at the farm operation or the farm itself. One member of a farmers alliance group says that the attitude reflected by the auditors indicates that they seem to be working on some quota system; that the whole picture is shrouded in a blanket of unfairness and intimidation. The revenue horror story is made even more scary by the fact that auditors are coming to farms at night to make their assessments. Some show up in high heels and make their assessment from the back porch or the kitchen of the farmer's home. Obviously these people simply do not care to see the operation.

Given the number of complaints that Revenue Canada is receiving, why is there no action on its part to change or abolish Section 31? One can only stonewall for so long by saying that it is the responsibility of the Minister of Finance, or by saying that a quota system is actually called a target level. The "just society" banner that was once so proudly carried is showing some pretty tattered fringes. What happened to the Prime Minister's invitation on December 21 when he said, as reported at page 402 of *Hansard*:

I repeat, if there is a doubt, if there is any over-zealous employee, the Minister would be happy to hear of the case and to set it right.

### *The Address—Mr. Ouellet*

It seems to me that this is just another example of the Prime Minister's broken promises.

The Throne Speech which the present Government gave us does little more than pay lip service to the neglect that Canada's major industry has received and it does nothing at all to stop the abuse of Canadian ranchers and farmers. As I mentioned in the beginning, the people of my riding are looking for action. The debts and depleted resources which the Government will leave behind do not reflect good government. They reflect a callousness about the future of Canada which is tantamount to criminal. Is it any wonder that Canadians everywhere are impatiently awaiting an election call?

**Mr. Deputy Speaker:** Questions, comments and answers? Debate.

● (1125)

[*Translation*]

Order. Questions or comments. Debate. The Minister of Labour.

**Hon. André Ouellet (Minister of Labour):** Mr. Speaker, before elaborating on the points raised in the Speech from the Throne, I wish to take advantage of this opportunity to pay tribute to the new Speaker of the House, the Hon. Member for Ottawa-West, and to congratulate him on his appointment. I wish him every success in his new position. His competence and dedication received enthusiastic recognition from our Government and the House when he was appointed Speaker of the House of Commons. Since he is starting the new year so well, I hope he will be met with the same enthusiasm later this year by the voters in his riding. Incidentally, I would like to congratulate the Speaker of the House on a recent statement, immediately after his appointment, in favour of the employees of Parliament who want to be unionized. I agree wholeheartedly with the Speaker's views on the matter. In fact, I hope the House will soon pass a Bill on labour management relations on Parliament Hill. I see no valid reason for depriving the support staff of the House of Commons, the Senate, and the Library of Parliament of their fundamental right of association and to ignore their earnest wish to set up one or more bargaining units. I therefore hope that my colleague, the President of the Privy Council and Parliamentary House Leader, will be consulting with the two other Parliamentary House Leaders in order to arrive at some agreement for approving legislation on the matter as soon as possible.

Mr. Speaker, we are beginning a session during which we shall be concentrating even more than usual on matters that concern all Canadians today. That is why a large part of the Speech from the Throne referred to labour matters, including the comment, and I quote: "Labour should be a full partner in the process of economic recovery".

Although that should be obvious, labour realizes, nevertheless, that its role is not always accepted by certain employers