

*Income Tax Act*

members, I would remind them that the motion we are supposed to be debating at this time reads as follows. I may be quoting it imprecisely because I am referring to the motion as it was read last night.

That Bill C-259 be not now read a third time, but that it be referred back to the committee of the whole House for the purpose of reconsidering the proposed new section 117(1) as set out in clause 1 on pages 313 and 314, and in particular for the purpose of reconsidering the changing of the figure "17%" in line 33 on page 313 to "2%" and consequentially reducing the amount at the beginning of each of the paragraphs (b) to (m), both inclusive, on page 314, by \$75.

That is the motion.

**Some hon. Members:** En français.

**Mr. Alexander:** I hear some hon. members saying, "En français." I remind hon. members that this is a bilingual country. If I choose to speak in English, I think that should be accepted without remarks from the other side.

**Mr. Speaker:** I agree with the hon. member in principle, but yesterday when we commenced debate on third reading of this bill an amendment was moved. It had to do with farming problems. Some speeches made after that amendment was moved made very few references, if any, to the amendment. It may be that hon. members who at that time took part in the debate on third reading should have tried to limit themselves to the amendment before the House. I repeat that that is a rule of the House. Debate should be relevant.

It is difficult for the Chair to ask hon. members to respect this rule when some of the senior members on both sides of the House do not necessarily do what they should and follow this rule in practice. I invite hon. members to bear this in mind and to get to the point and refer to the amendment which is before us. It may be that the remarks being made by the hon. member for Burnaby-Seymour (Mr. Perrault) are merely introductory and he will eventually reach the gist of his speech. I hope this point will be reached very soon.

**Mr. Lambert (Edmonton West):** Let's talk about tax credits.

**Mr. Perrault:** If I did not know the hon. member for Hamilton West (Mr. Alexander) better, I would say he is terrified of parliamentary democracy. He talks about freedom of speech. I know him better than ever to accuse him of that.

**Mr. Alexander:** Explain.

**Mr. Perrault:** I am talking directly about this motion to refer the bill back to committee. I do not think it should be referred back.

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

**Mr. Perrault:** I am citing specific instances where great Conservatives of the past have spoken out in support of the efforts of the government to expedite the passage of legislation in this House. If words of their former leaders terrify them, there is little hope for them.

**Mr. Nesbitt:** Louder and funnier.

**Mr. Perrault:** In a reference essentially to the business of referring back, Churchill said on November 29, 1944:

Do not suppose that you can strengthen parliament by wearying it, and in keeping it in almost continuous session. If you want to reduce the power of parliament, let it sit every day in the year, one-fifth part filled, and then you will find it will be the laughing stock of the nation,—

These quotations suggest that this proposal to refer back is unsound. I remind the distinguished member from Winnipeg North Centre (Mr. Knowles) who advanced this resolution of his words in 1964 when, in a moment of great candour, he said:

Parliamentarians start with a notion that freedom of speech somehow means freedom to talk forever. Cutting off debate is felt to be a denial of a basic, democratic right. But the fact is that we do this in many ways in Parliament. The forty minute limit or the thirty minute limit or the twenty minute rule that we have are denials of unlimited free speech.

In the same address he said:

The amount of business is increasing so much that I think, that we have to think more in terms of getting things done, and I think that this can be done without interfering with freedom of speech.

**Mr. Knowles (Winnipeg North Centre):** I said it again this afternoon.

**Mr. Perrault:** I hope members will consider these remarks to be relevant to the present resolution.

**Mr. Knowles (Winnipeg North Centre):** Where were you this afternoon? I said it then.

**Mr. Perrault:** I hope members will admit there is relevancy here. There is a special quality of fantasy about the charges levelled by the opposition. The attempts of the opposition are like a sailboat in a becalmed sea desperately seeking any breeze which they hope may carry them to the haven of government.

**Mr. Nesbitt:** There is a lot of wind over there.

**Mr. Perrault:** What is the name of the game? The opposition sees a political opportunity in the issue of tax reform. Some of their members are abroad in the land spreading confusion and misunderstanding everywhere. In the House their efforts to bring forth the kind of amendments which would make this even sounder legislation have been sporadic, disconnected and halfhearted. How else can one explain the failure of the opposition to provide viable alternative proposals?

• (9:00 p.m.)

The resolution which is under debate is a small one designed to harry and delay. It does not go to the basic substance of this tax reform measure. Is it because some members of the opposition are seeking political support from those who want no reform at all, from those who cling to the status quo, those who say, "Change anything as long as it does not affect us"?

Together with other members of the finance committee I spent most of the summer of 1970 listening to representations from dozens of interests across this land. Some of them were along the lines of the amendment before us. Many of them were excellent. Many of them are reflected in the tax reform bill. To listen to the hundreds who brought forward their ideas was to be convinced that