

Income Tax Act

saying, "Well, I said nothing on the bill; I knew all these things". The hon. member has been the recipient, as I have, of briefs submitted by the Canadian Bar Association and analyses of this legislation by any one or more of half a dozen of the leading chartered accountants establishments in this country. He too has had letters almost without limit from constituents and others drawing his attention to this or that particular difficulty. But all this seems to have gone for nought.

I suppose the hon. member feels that all of these representation shad nothing to do with the content of Bill C-259 because they were made following the publication of the bill. I am not aware that many of the amendments were not already in the pipeline, so to speak, within the administration be it of the Department of Justice, the legal section of the Department of Finance or the legal section of the Department of National Revenue.

The input by hon. gentlemen in regard to the representations made on Bill C-259 is not particularly manifest. At least one can say that those of us of the opposition who have paid particular attention to these sections have been putting before the government as forcefully as we can, with our limited talents—

Mr. Langlois: Hear, hear!

Mr. Lambert (Edmonton West): I suggest to the hon. member for Chicoutimi that he will sprain his rather ample wrist and shoulder, not in patting his desk but in patting himself on the back for being so assiduous in calling "Carried" and also in failing to recognize, as we do, the limitation of our talents when they are applied to an examination of the income tax law. This is particularly so since the hon. gentleman was not one of those who availed himself of the opportunity of attending sessions held by the Institute of Chartered Accountants which were a great help to those who did attend. How can anyone who failed to attend those sessions, and who does not have much knowledge of what appears between the covers of this massive volume, insist that sections be carried? It is merely rote, an attempt to put a rubber-stamp on those matters that one must understand.

I should like to go back to the point I raised prior to section 245 strictly with regard to administration and enforcement, and again with particular reference to section 221 which authorizes the Governor in Council to make recommendations. I wonder how many members know the volume of regulations made under the Income Tax Act. I am sure there are few, if any, present in this chamber who have any idea of the thick volume, printed on fine paper, containing various regulations. I am rather surprised that I am urged by members on both sides of the House to pass this or that section rather hurriedly so as to make progress. The hon. member for Hamilton-Wentworth is a great one to talk about progress, but he has not the slightest idea not only of what is in this text but of the regulations. For the benefit of the hon. member for Chicoutimi, let me go to section 235 which provides as follows:

Every person who has failed to make a return as and when required by regulation under section 215(4)—

And so on. This particular text in the bill does not tell hon. members what return shall be filed; rather, it is

[Mr. Lambert (Edmonton West).]

defined by regulation that the Governor in Council has passed what heretofore need not necessarily be published.

• (5:40 p.m.)

Mr. Langlois: That is nothing new.

Mr. Lambert (Edmonton West): Just because one law has transgressed on the rights of others is no reason all laws should do it.

Mr. Langlois: Come on. You went through this in 1961 and 1962.

Mr. Lambert (Edmonton West): And we made changes. The hon. member can say we have been through this, but the volume has increased. If the hon. member had followed my speeches in the opposition since 1963 when I left the chair, he would know how often I have spoken against sweeping regulations. I put it to the hon. member that it takes a lot of time to study the regulations and laws. However, by the time I had had experience with the Department of National Revenue I became cognizant of all this. But one speaks up, and I hope we are able to make some progress. I am really concerned. It may be that some time when the government gets around to it we will have the joint committee on statutory instruments which may be in a position to consider the regulations, provided they are not exempt under the act relating to statutory instruments and provided they are not exempt from passing through the fine screen of that committee.

Also, that committee cannot act until there is a change in the rules of the House concerning what is meant by an affirmative resolution, what is meant by a negative resolution and how it shall be handled. There is no provision in our House rules for that. So for the moment this question is for consideration some time in the indefinite future. The intentions are good, but time and time again the road to hades has been paved with good intentions. I suppose this is one of the worst clichés, but it is factual. In any event, let us look at section 221. It provides:

The Governor in Council may make regulations

(a) prescribing anything that, by this act, is to be prescribed—

That is as illuminating as the snow clouds that have hung over Ottawa today. The section continues:

—or is to be determined or regulated by regulation.

That leads us precisely nowhere. They can make regulations for something that has been regulated by regulation. I suppose there are some sections which say the minister "may by regulation," or it may be that by regulation taxpayers will be required to file returns and therefore the minister is authorized to make this regulation. That might be the explanation of this section. The next part I believe is quite right:

(b) prescribing the evidence required to establish facts relevant to assessments under this act,

I think that is so, provided it is published and within the knowledge of the taxpayer. The next paragraph provides: