

Income Tax Act

should be based on such premises. I think that the reasoning behind it should rather be the following: Let us enact on January 1, 1972 all those clauses of the legislation which carry some unanimity, especially those which benefit mostly the small wage earner even if, as I said earlier, that this is merely playing upon words. Anyway, let us apply the clauses whose consequences we know for sure and avoid submitting many Canadians to huge fiscal problems.

I believe that the opposition is quite right in denouncing the way the government is proceeding.

Yesterday, I heard the Prime Minister (Mr. Trudeau) mention that his government could not act the same way as its predecessor—that is Mr. Pearson's government, which had to allow the opposition acting as it fancied—and that he himself, with his own government, was ready to assume his responsibilities according to parliamentary laws. This is another way of bluffing and having people believe that Standing Order 75c is quite commonplace and can be applied without fuss.

Once more, Mr. Speaker, the government forgets to indicate that it is far more important to know exactly what to think of this tax reform. It seems to me that in order to conceal the drawbacks and shortcomings as well as the adverse effects of the bill before us, the government is trying to draw the attention of Canadians to the rule of closure rather than to the substance of the bill itself. This is a means for them to divert attention and to avoid facing their responsibilities.

The Prime Minister, the Minister of Finance (Mr. Benson), and all other members of the government ought to explain to taxpayers what filing an income tax return will mean in the future. The sponsor of this bill should indicate what a capital gain is, and how much extra it will cost wage earners and small businesses. But they are very careful not to say anything about this. Instead, they try to play politics, as was shown earlier by the hon. member for Laurier (Mr. Leblanc), who, because the three parties of the opposition do not agree on all sections, assumes that he is right.

Who has ever heard such a thing, Mr. Speaker. People have elected members of the Social Credit, the New Democratic and the Progressive Conservative parties because they thought that was the right thing to do. They did not elect us, saying: Get along with the members of the Progressive Conservative party or the members of the New Democratic Party. That is not necessarily the mandate we were given. To say that the government is right because all the opposition members do not agree on some sections of the bill amounts in my opinion to an attempt to alter the course of the debate. In fact they try to bluff all Canadians by saying: In spite of the opposition we offer you something which is good.

Mr. Speaker, would this measure be opposed if it were such a good one? It is opposed because one knows that basically the Canadian people will have to bear the consequences of the fiscal reform. We therefore assume our responsibilities and say here what our fellow citizens in our respective electoral districts want us to say. It is well known that the majority of the people do not want irresponsible tax increases. They are quite prepared to pay their share but they want to know exactly where they

stand. It is therefore a mistake to aggravate them with the sections of a bill which not only makes nothing clear but definitely will impoverish everyone.

If the purpose is to stimulate the country's economic development, that is the wrong way to go about it and it is therefore our duty to oppose the unsuitable provisions of the bill.

• (4:40 p.m.)

[*English*]

Mr. H. W. Danforth (Kent-Essex): Mr. Speaker, I rise to give my wholehearted support to the amendment proposed by my colleague which is designed, as a last stand attempt, to bring to the attention of the government the fact that some of the provisions of the tax bill now before the House are going to create, in our opinion, real hardship for the Canadian people. As a result of the vote last week in this House, and in view of the tenor of the speech of the Minister of Finance (Mr. Benson) on Friday last, my feelings for Parliament are at their lowest ebb since I became a member some 14 years ago. I was not proud of my part in those proceedings, and I think that history will, in the main, show that our actions last week, did a dis-favour to the people of Canada.

In his speech, instead of trying to defend the government's stand on this bill the minister attempted, in what I consider to be a very derogatory manner, to ridicule the actions of opposition parties, and particularly of the party of which I am a member. I think this was grossly unfair of him. Indeed, he misrepresented the situation. The minister alluded to the fact that on only six occasions did the opposition members vote against government proposals—and this in face of clause after clause after clause being passed on division. As I say, the minister deliberately tried to mislead the people of Canada.

By using closure, the government has brought to a conclusion the committee stage of debate on this bill. The government has vigorously sought to portray to the Canadian people that there was a deliberate plan on the part of all opposition parties to oppose passage of this measure. I think that the record should show, and should show quite clearly, that there are very few individuals in Canada who, despite their expert knowledge, could read comprehensibly the bill before the House in the total amount of time that the bill has been debated in this chamber.

Mr. Benson: Fifty days.

Mr. Danforth: The minister says we have debated the bill for 50 days, but he does not say on how many of those days we debated it for only two hours or even less. For the minister to suggest that this was the actual amount of time devoted to a measure of this magnitude is a misrepresentation, and he has been grossly unfair to the people he seeks to represent.