

*Income Tax Act*

Gauthier) said so with great incisiveness a few moments ago— if I had his notes, I would like to complete them—when he said that first of all, and I think it is very important to have this put on the record—

It is true that the present Government has tabled legislation that we are going to vote for. So I think we might as well say right now it is a Bill we can live with and that we intend to vote for this Bill. Suggesting improvements is not criticism. I don't think we are being negative when we say that the Government could have taken the extra trouble and been consistent all the way through. We are of course concerned. We regret that the Minister rejected the amendment since, as Hon. Members are aware, although the tax credit has been increased, the cutoff point has been set at \$23,500, while at the time it was \$26,330. After all, the cost of living is not going down. The cost of living is going up, but just the same, they want to reduce what Canadians had come to expect in terms of tax credits.

Bill C-11 will enable people to receive a little sooner a sum of money to which, as the Hon. Member for Kitchener (Mr. Reimer) pointed out, they are entitled. So I think we should have the wisdom and the spirit of fair play to recognize the admirable purpose of this Bill.

However, I do regret that the Government, in addition to reducing the cutoff point from \$26,330 to \$23,500, has decided that only Canadians with an income of \$15,000 will be able to take advantage of these advance payments. So first of all, for the sake of clarity, there was a reduction to \$23,500 from \$26,300, several years after an excellent measure was brought in, as I said before, by the Hon. Monique Bégin, former Minister of National Health and Welfare. Today, several years later, the Government decides to go from \$25,000 to \$23,000. In other words, a step backward.

In a spirit of generosity, the Government decides to increase the credit to \$454, but then it says: You will not be able to receive more than \$300 immediately, and even then, this is not for people with an income of \$23,500, but only for those with an income of \$15,000. This can only be a step back. What I find, and I cannot overemphasize it, is that, on one hand, the Government is showing a little generosity—

**Mr. Gauthier:** Lukewarm.

**Mr. Prud'homme:** Very lukewarm, as noted by my colleague for Ottawa—Vanier (Mr. Gauthier), since this money is due to them. It is not generosity. Indeed, the role of any Government, whether it be this one or the previous Liberal Government, is not to be generous, but to ensure a better distribution of tax revenues. What I find striking in the case of this Government is that it seems to be what I would call an Indian-giver, what we would describe as a "donne, dédonne" Government in French. I know that the Quebecers will understand exactly what I mean by this. On one hand, the ceiling is being lowered from \$26,330 to \$23,500, and on the other hand, the Government says: Yes, families with an income of \$23,500 will be entitled to a certain amount; but this is not for families with an

income of \$20,000 or \$18,000, but only for those with an income of \$15,000, and not only will you not be entitled to your \$454, but you will receive only \$300 of the amount due. If your economic situation has unfortunately improved since last year, that is too bad because you will have to pay interests on the excess payment you have received on money which is due to you anyway.

We saw how quickly the Government came to the assistance of the bankers. The Hon. Member and all of us in the House remember with what haste and urgency the Government said: The banks are bankrupt and we have to reimburse all those who lost money, but we shall not tell you who they are, and we do not know whether it will cost \$1 billion, \$800 million or \$1.2 billion.

That is not important. What is important is that, for you Canadians who have the misfortune not to have as much money as those who can afford bank deposits, we are going to take each penny into account. The Government is being very mean. As I was telling the Minister of Employment and Immigration earlier, this Government is being mean because it is counting every last penny for Canadian families while, in the case of the bank bills, it acted with a generosity of which we do not even know the extent.

I have always found this strange. I imagine that it reflects the philosophy of the new Conservative Government.

When I was young, we used to say, which is probably an oversimplification, that a Conservative Government was for the big guys and a Liberal Government was for those with a social conscience. I thought that the situation had changed since my youth, but I can see that it has not and that everything is still the same.

My distinguished colleague who is our communications critic is very familiar with the history of the two main parties, and the members of the third party can speak for themselves. This Government is for the big guys. If the banks go bankrupt, there is nothing to worry about. My colleague is a woman with a very well-developed social conscience. She has given us proof of it in the past because she has been very active in Quebec affairs. I congratulate her and thank her for remaining in the House on a Friday afternoon.

My colleague for Ottawa—Vanier (Mr. Gauthier) described quite well the problems faced by the people involved. I believe that in his riding up to 20 per cent of his constituents are child tax credit recipients.

I am sure Mr. Minister, you are not in the same position as these people. With all due respect you are a Conservative, at least I hope you are, and therefore, one of those who do not need that kind of money—

**An Hon. Member:** He is a Liberal!

**Mr. Prud'homme:** Yes, I know very well the Minister is a Liberal, but be patient, he will find himself someday.

But I think the point made by my colleague for Ottawa—Vanier is very well taken. In that riding there are people with