

Income Tax

provide no incentive for individual Canadians to participate in the development of the fundamental resources of this land.

At this stage of our parliamentary life I suggest that Members cannot really understand or comprehend the provisions this income tax Bill comprising 297 pages and incorporating two budgets and three financial statements by two Ministers of Finance. I do not think anyone really knows what the implications of this Bill are, not even the tax people, I suggest. Incidentally, it took some 300 days to write this Bill.

I was trying to think of something even more profound to say about this Bill than the fact that it is completely incomprehensible even to the chartered accountants across this land, those chartered accountants who are very careful people. The President of the Chartered Accountants Association was defining what he meant by the Bill being incomprehensible when he said that it runs completely contrary to three fundamental tax legislation measures, the first being that it has to be clear so that taxpayers can understand it.

Taxpayers are the people who assess their own taxes, and if they do not understand the wording—and the average taxpayer cannot understand the wording of this Bill—they cannot intelligently file tax returns. When the individual taxpayer does not understand the wording of tax legislation, or even the income tax return, he does not have a reasonable chance of filing an accurate return. The average Canadian is not in a position to hire a professional for assistance because the cost of hiring that professional is not deductible. The wording of this Bill falls completely short of that fundamental principle.

The President of the Association of Chartered Accountants has suggested that there should be holding legislation while we digest the tax laws which now exist. Quite frankly, I would like to discuss some of the tax laws we now have, but I do not have the time to do so at this stage.

In conclusion, I want to leave the House with this one basic thought which illustrates the mess the Government of Canada has made of the economy of this land. If the Government cannot look after its own business, let alone its tax laws, no wonder there is such a mess and such confusion in Canada. How many Members of this House can tell me today when this session of Parliament started? I would bet not too many Members can tell me. I would bet that the Parliamentary Secretary to the President of the Privy Council (Mr. Smith) could not tell me the date on which this Parliament started. We are in our 465th day of this Parliament which started on April 14, 1980. The Hon. Member got some help from someone behind the curtains there, and I suggest this is the first time there has been an intelligent comment from behind the curtains over on that side. The length of this Parliament is an insult to Members of Parliament and Canadian taxpayers. This Parliament has been meandering along for 465 days, starting three years ago on April 14, 1980.

I want to read a little bit of the history of another long Parliament, a long session of the Parliament in England which took place many years ago. Let me quote from "An Encyclopaedia of Parliament", written by co-authors, one of whom

is presently one of our distinguished Table officers, Philip Laundry, who collaborated with Norman Wilding in the writing of this most interesting encyclopaedia of the British Parliament. At page 438 the following is stated:

The fifth and last Parliament to be summoned by Charles I. It met on 3 November 1640, and in 1642 it took up arms against the King.

I could make a speech about what we should do in that vein around here. The paragraph continues as follows:

It is possibly the most historic assembly ever to have sat at Westminster, and it was said of it that many thought it would never have a beginning, and afterwards that it would never have an end.

● (1125)

During its long life, which extended over twenty years, it underwent many changes. In 1648 it was purged of those members who were too favourable to the King:—

Listen to this, Mr. Speaker. I am almost through.

—in 1649 it abolished both the Monarchy and the House of Lords;—

We are not sure what will happen in this country.

—it was expelled by Cromwell in 1653; recalled and expelled again in 1659; restored for the last time, with its excluded members later recalled at the end of that year; and finally dissolved on 16 March 1660.

These are the closing two sentences:

It commenced its long existence as a formidable and enthusiastic assembly, bent upon drastic reform, the champion of the liberties of the people against the tyranny of the King. It sank eventually into corruption, ignominy, and discredit, having subverted the Constitution it had set out to uphold, and having lost many of its greatest members through death or exclusion.

The Acting Speaker (Mr. Corbin): Order. I regret to interrupt the Hon. Member but his time has expired.

Mr. Nowlan: I appreciate my time is finished, but I think Members should take heed of the epitaph of that long term Parliament so that we do not fall into the same disfavour.

Mr. Bill Yurko (Edmonton East): Mr. Speaker, in speaking to Bill C-139 I hope you will give me the latitude to dwell on certain aspects of the fiscal regime of the Government because they are all interrelated.

In addressing myself to this Bill, I am reminded of the words of an unknown author who said:

Tell me today what the philosopher thinks, the university professor expounds, the schoolmaster teaches, the scholar publishes in his treatises and textbooks and I shall prophesy the conduct of individuals, the ethics of businessmen, the schemes of political leaders, the plans of economists, the pleading of lawyers, the decisions of judges, the legislation of lawmakers, the treaties of diplomats and the decisions of state a generation hence.

The author of this wisdom is unknown but history bears him out. The foundations of the present Canadian economic crisis were well laid in the sixties and the seventies. What we do economically and politically today will lay the foundations for the latter half of the eighties and the nineties and, indeed, well into the next century.

Like so many other Canadians, I am concerned about three characteristics of the foundations we are now laying in our nation. They are as follows: First, the growth and awesome complexity of the system of laws that govern our Canadian society; second, the growth of governments at all levels in this nation; third, the accumulation of public debt.