

Government Orders

We have a simple system. What we have grafted on to the simple system is a whole lot of rules. At this very moment the member is asking for yet another variation on the system which is the method by which we tax disabled persons.

It will mean more rules and more ramifications in the tax system and I do not deny that is a necessary and desirable goal. The point is that it will add more and more to the system.

I would just ask members, when they are talking about our tax system and the tax legislation before the House, to recognize and remember that the system itself is simple.

Mr. Mills: Oh.

• (1300)

Mr. Crosby: That is exactly my point. The remark of the member for Broadview—Greenwood is exactly my complaint. He wants to pretend that there can be a simple system in which you take a percentage of a person's income. That is what this system does. We take a percentage of income.

We get into all kinds of arguments and discussions and ramifications about what constitutes a person's income for the purpose of that percentage. Perhaps he knows a way around it and knows a way to tax disabled persons that would be fair to them, that would allow them to fill out their income tax and say: "That's fair, that's what I should be paying and I'll go along with that".

There is not a Canadian, I believe, who is ever going to fill out their income tax form and at the end of it say: "That's fair; I don't mind paying that tax. That will help support government services and it is my contribution". No matter what tax Canadians pay, they are going to consider it an unfair tax. There is no such thing as a fair tax, and members who try to pretend there is, in speeches in the House and elsewhere, are just trying to delude the public.

Mr. Young (Beaches—Woodbine): Very briefly, Madam Speaker, I hope the hon. member is not correct because the minister as he addressed the House this morning indicated that he saw some merit in the argument I just

presented, and he will ask his officials to consider these arguments when they next review these regulations.

Mr. Len Hopkins (Renfrew—Nipissing—Pembroke): Madam Speaker, I listened with interest to my hon. colleague across the way as he spoke about fair taxes and the tax system. I can well remember many, many times in this House when he sat over on this side of the House in the opposition. We heard cries every day of "simplify the tax forms", "why do you make them so complicated", "it is all part of the tax system". Today we are in the same debate and tax forms are not simple today either. Nor is the scheme of taxation.

We look at this bill this morning, some 400 pages of legal language presented in this House covering subjects like an act to amend the Income Tax Act, the Canada Pension Plan, the Cultural Property Export and Import Act, the Income Tax Conventions Interpretation Act, the Tax Court of Canada Act, the Unemployment Insurance Act, the Canada—Newfoundland Atlantic Accord Implementation Act, the Canada—Nova Scotia Offshore Petroleum Resources Accord Implementation Act and certain related acts. You have all that in this one bill.

I can remember debates in this House when people used to go into tirades because there were so many things in one bill. We see here today that the very people who used to go into those tirades are presenting this 400-page bill to the House of Commons dealing with all those taxation items. It also deals with the Canada Pension Plan, unemployment insurance program and regional development programs. They are all in one bill.

I did that to show how complicated things can really get in this place. When people start talking about simplification, I wonder. I wonder how many hidden intricacies there are in this bill that have not been identified. We have seen legislation introduced in this House in the past in which after the legislation was put into practice it was found that it was quite different than some people thought it was going to be in the first instance.

My point is that on the important issue of taxation, which is a very complicated subject, legislative members in this House are at a great disadvantage to know everything in a bill like this. To read it from cover to