

Income Tax Act

far beyond the usual scope of that committee, of which I have been a member on and off for a decade.

I realize we already have in existence a body studying the taxation structure of Canada, the royal commission on taxation. In fact, Mr. Speaker, I am forced to the conclusion that the hon. member for Digby-Annapolis-Kings must feel that he and his colleagues are incapable of producing relevant amendments to deal with their objections to the bill when it does come before the committee of the whole, which may well be the case. But I doubt whether their inability in this regard will be cured by having it appear before the standing committee. I also feel there is a great deal of validity in what the minister has said, namely that the uncertainty throughout the country with regard to this bill should be cleared up as soon as possible. After all, I recall a previous government which was extremely reluctant to allow any discussion at all, in committee or anywhere else, of one of their rather dubious exercises in extra taxation, namely the surcharges.

Mr. A. B. Patterson (Fraser Valley): Mr. Speaker, I should like to make a brief reference to the amendment now before the house. We in the Social Credit party have stated time and time again—in fact it has been our conviction for many years—that a complete revision of our whole tax structure is absolutely necessary if we are to achieve our objectives. We are not convinced that piecemeal legislation or a piecemeal approach to the problem is satisfactory by any means. As I have stated, our position is that a complete revision is essential. As has been pointed out, there is already a body studying this matter in its totality and we are in hopes that when the report is brought down and the recommendations are made many of these matters will be cleared up and many of the inadequacies will be remedied.

With regard to referring the subject matter of the bill to the committee on banking and commerce, we feel that this would not be in the best interests of the country because of the uncertainty that is continuing to plague our national economy. Surely we must face reality in some of these matters. We cannot keep our economy unbalanced for months and months on end. There must come a time when people will at least know where we stand and what the proposals are. I think that the bill should be proceeded with, without referring the subject matter to the committee on banking and commerce.

[Translation]

Mr. Plourde: Mr. Speaker, the hon. member for Digby-Annapolis-Kings (Mr. Nowlan), who

[Mr. Cameron (Nanaimo-Cowichan-The Islands)]

wants to refer the measure to the banking and commerce committee, will not be surprised, I hope, to see that I do not agree with him.

A while ago, he did not stand up to express his opinion; he hesitated to do so and he chose not to commit himself. So, if we had appealed against the Speaker's ruling, he would not have supported us. When he saw that we were bowing to your ruling, Mr. Speaker, he stood up and commended us for our amendment, saying that it made sense, that the forms were indeed too complicated and could be simplified.

Mr. Speaker, we bowed to your ruling to discuss the measure clause by clause, and this is what we intend to do.

I want to thank the Minister of Finance (Mr. Gordon) who recognized that the forms are complicated, from the standpoint of terminology, and that they should be simplified.

[Text]

Mr. Deputy Speaker: Is the house ready for the question?

Some hon. Members: Question.

The house divided on the amendment (Mr. Nowlan) which was negatived on the following division:

YEAS**Messrs:**

Aiken	Lambert
Alkenbrack	Loney
Baldwin	MacEwan
Bell	MacInnis
Bigg	MacLean (Queens)
Cantelon	Macquarrie
Cardiff	MacRae
Casselman, Mrs.	McBain
Chatterton	McCutcheon
Churchill	Madill
Clancy	Mandziuk
Coates	Martineau
Cooper	Millar
Danforth	Monteith
Diefenbaker	Moore
Dinsdale	Muir (Cape Breton
Enns	North and Victoria)
Fane	Muir (Lisgar)
Fleming	Nasserden
(Okanagan-Revelstoke)	Nesbitt
Forbes	Nielsen
Graffey	Noble
Gundlock	Nowlan
Hales	Nugent
Hamilton	Pascoe
Harkness	Paul
Horner (Acadia)	Pigeon
Horner (Jasper-Edson)	Pugh
Horner (The Battlefords)	Rheame
Howe (Wellington- Huron)	Simpson
Irvine	Skoreyko
Jorgenson	Smallwood
Kennedy	Smith
Kindt	Southam
Korchinski	Starr
Lamb	Stefanson
	Stenson