

Income Tax Act

If the minister wishes to introduce a bill affecting only the profits of corporations, it is all right. But by adding "on the income of individuals", he adds something that has been rejected.

Mr. Speaker, the Minister of National Health and Welfare finds a second difference. The new bill says 3 per cent instead of 5 per cent. Under such conditions, we could proceed ad absurdum. The Minister of Finance (Mr. Sharp) could just as well propose 4.9 per cent, and that would have been different as an expression. Why 3 per cent instead of $4\frac{1}{2}$ per cent? Why 3 per cent instead of 4 per cent? One has merely to change the figures.

So, if the new bill is defeated, the Minister of Finance can try again by suggesting a temporary surtax of 2, 4 or $5\frac{1}{2}$ per cent. The object of the vote would still be a temporary surtax, but with a different rate. By so doing, we could vote during the same session or even two years in a row, on temporary surtaxes of 2, $2\frac{1}{4}$, $2\frac{1}{2}$, $2\frac{3}{4}$, $2\frac{7}{8}$, and $3\frac{1}{8}$ per cent, and it would always be the same bill. The government would only have to say: This is not a confidence vote, and it could try again until the opposition was exhausted and the rate had reached 11 97/98 per cent. Then, Mr. Speaker, this would become quite repetitive.

The third difference mentioned by the Minister of National Health and Welfare is that this temporary surtax would apply to any taxable income exceeding \$200 instead of \$100.

● (4:20 p.m.)

There again, Mr. Speaker, I claim the bill is no different in its presentation. Instead of \$100, the minister could have specified \$101, \$102, \$105, \$109.10, and so on, ad absurdum.

Moreover, it may be related that a precedent was set by the house in 1962, following a ruling of the hon. member for Edmonton West (Mr. Lambert) who, at the time, was Speaker. A Liberal member had proposed an amendment to the effect that third reading of the bill be given a six-month hoist. As I strongly opposed the principle of the bill and thought that six months was not long enough, I proposed a subamendment to postpone the third reading of the bill not for six months but twenty years. At that time, the Speaker had stated that the question to be decided was not by how long the third reading should be postponed, but whether or not it should be postponed, and that postponing it by six months, eight months, ten years or twenty

years was not the crux of the problem; it was a matter of determining whether the bill should be read for the third time, or whether third reading should be postponed to a later date. The amendment mentioned six months and my subamendment said twenty years. It was then declared that my subamendment was not in order, because the main purpose of the amendment was to postpone the third reading for six months.

The same thing happens here: whether it is 3 per cent instead of 5 per cent, or \$200 instead of \$100, this does not constitute a difference or a change in the principle.

The hon. Minister of National Health and Welfare suggested a fourth difference to the effect that the first bill mentioned a temporary surtax without specifying when it would end while the new bill states that it will stop inevitably in two years. What was not specified in the previous bill is now spelled out by the Minister of Finance in Bill No. C-207. Under the previous bill, we knew that the temporary surtax would be levied for a period of two years but it was not specified, while it is specified in the new bill.

Therefore, I contend that there is no difference between Bill No. C-207 and Bill No. C-193 as to the substance. There is simply a difference in the figures. If we accept the idea that a simple difference in the figures constitutes a difference in the nature or in the substance, then, Mr. Speaker, we let ourselves open to repetitive amendments because, in the future, it will be possible to present amendments to postpone the consideration of a bill for six months, seven months, eight months and nine months and two days.

The hon. Minister of Finance does not propose any basic difference. Both bills are similar in all respects. The minister has sweetened the pill a little but the vitamins are still there. Honey has been added to the cod liver oil or castor oil but the people will still have to swallow the same medicine. It is the same sweetening, but when you swallow the pill, the result remains the same.

Mr. Valade: It is arsenic.

Mr. Grégoire: For those reasons, Mr. Speaker, I contend that the bill is the same as the one which has already been presented.

Those are the remarks which I wanted to make, Mr. Speaker.