Madam Speaker, as far as the sales tax refund is concerned, I think everyone will agree this is a drop in the ocean, and that it would have been far better not to increase federal sales tax by 3 per cent. Now, the Government is taking $300 or $400 away with one hand and giving back $50, $75 or $100 with the other. One thing is certain, and that is that taxpayers and their families will find themselves in a more complex and difficult situation as a result of these amendments and tax increases.

That is a beginning, but I fail to understand why they have provided that only families earning $15,000 will be entitled to that sales tax refund. Madam Speaker, we lowered the sales tax from 11 per cent to 9 per cent, so I do not see why this would have been needed when it was felt that this was the right course, that is lowering the federal sales tax. But this Government increased it by 3 per cent. Now, after taking $300 or $400 from one pocket, they will be putting $50 back into the other pocket. But still, that is better than nothing.

But it is unbelievable, at a time when the poverty level is recognized by all the major agencies involved as being somewhere around $20,000 for families with three or four children, that only families at the $15,000 level should benefit.

This small item is another clear example of the fact that this Government is more concerned with helping the affluent than the middle-income people.

Madam Speaker, they are now taxing marriage. It used to be that people could at least marry during the month that suited them best, and they were entitled to the married status exemptions for the full year. Can you imagine that now they will have to prorate that, accounting for the number of days they have been married and the number of days they were not married in order to decide whether the taxpayer filing his income tax return, either the husband or the wife, whoever benefits from the deduction . . . now they will have to prorate on a daily basis.

I see that my time has expired and I shall simply repeat in closing that this Government has failed more than once to keep its electoral promises not to increase taxes and that, in fact, taxes have increased dramatically. The Government has not delivered the goods as far as controlling the public debt is concerned. In addition, Madam Speaker, this Government has not respected the integrity of the Canadian family and, in one Budget after the other, it has decided to give tax benefits to the wealthy and to take money away from the poorest members of our society.

I said at the beginning of my speech that I found it unacceptable that this Government could proceed with Bill C-23 without the Minister of Finance, or at the very least, the Minister of State for Finance being here, and this is why I move that the debate be adjourned to give the Minister of Finance time to join us.

The Acting Speaker (Mrs. Champagne): Order, please. The Hon. Member for Trois-Rivières on a point of order.

Mr. Vincent: Madam Speaker, as I recall, we are not supposed to refer to the absence of another Member from the House.

Mr. Rossi: You have no business giving orders.

Mr. Vincent: No, I rose on a point of order.

Mr. Rossi: You have no right to do that. Go and learn the Standing Orders.

Mr. Vincent: No, I rose on a point of order.

Mr. Rossi: This is not Trois-Rivières.

Mr. Vincent: This is not Montreal.

The Acting Speaker (Mrs. Champagne): Order, please. The Hon. Member for Trois-Rivières and Parliamentary Secretary to the Minister of Finance (Mr. Vincent) rose on a point of order while the Hon. Member for Laval-des-Rapides (Mr. Garneau) was moving a motion.

Quite simply this motion underscores the fact that a Member or Minister is not in the House, and to that extent it is out of order.

The Chair cannot present the motion to the House because no prior notice was given.

• (1600)

The Hon. Member for Ottawa—Vanier (Mr. Gauthier).

Mr. Gauthier: Madam Speaker, although I would not want to appeal or comment on your ruling, I would remind the Chair that Standing Order 71 does provide for putting a motion to adjourn the debate when a question is under debate. This is what the Hon. Member did, he moved that the debate be adjourned. If you were to read Standing Order 71, Madam Speaker, I think you would agree with me that this motion is quite in order.

The Acting Speaker (Mrs. Champagne): The Chair would be prepared to accept the motion if it were quite simply to adjourn the debate, but since it is to enable the Minister to come to the House it is out of order.

[*English*]

Mr. Cassidy: I rise on a point of order, Madam Speaker. Standing Order 28 states—

The Acting Speaker (Mrs. Champagne): Does the Hon. Member have a point of order on the same situation we have now discussed?

Mr. Cassidy: I am seeking some guidance from you, Madam Speaker.