

home to us how important such structures are to all Canadians.

Beyond that the railways, and CN specifically, have become very conscious of the high public profile that protecting heritage railway stations has received. CN has signed preservation agreements with the provinces of Saskatchewan, Manitoba and Ontario.

It would seem that this is the direction that offers the best opportunity for the effective preservation of our heritage railway stations. Given the heavy weight of public opinion it seems quite possible that such agreements as these might become more and more feasible, in the same way that total community efforts to save heritage buildings are becoming more and more common.

All Canadians are stakeholders in the effort to preserve our common heritage but this effort would be worthless if it were not a shared responsibility. To quote the slogan of last year's Environment Week, "It's up to all of us". Co-operation and consultation are hallmarks of the present Government.

● (1800)

**The Acting Speaker (Mrs. Champagne):** The time provided for the consideration of Private Members' Business has now expired.

Pursuant to Standing Order 36(2), the order is dropped to the bottom of the list of the order of precedence on the Order Paper.

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## PROCEEDINGS ON ADJOURNMENT MOTION

[English]

A motion to adjourn the House under Standing Order 66 deemed to have been moved.

TAX REFORM—WAYS AND MEANS MOTION—PRIME MINISTER'S STATEMENT/PRIME MINISTER'S STATEMENT.

**Mr. Dave Dingwall (Cape Breton—East Richmond):** Madam Speaker, on June 19, 1987 I put a question to the Minister of Finance (Mr. Wilson) with regard to a statement which we deemed to be a budget because of the various matters contained therein. In fact, it had to do with a much touted program of the Government of Canada concerning tax reform. The substance of that Bill, and indeed the substance of many things which have come from this particular Government in the last number of years as it relates to tax related matters, have become a very serious issue for Canadians.

I was in my riding on the weekend, and a constituent came up to me and said: "Mr. Dingwall, Revenue Canada was good to me this year—they let me keep my mother".

Conservatives have talked about tax reform since the Prime Minister (Mr. Mulroney) ran for the leadership of the Party,

but they have done nothing but put taxes up. I say that with a great deal of regret, but the facts speak for themselves.

Today 99 per cent of Canadians are paying more in taxes than when the Conservatives came to power in 1984. That is a rather substantial increase, particularly in view of the fact that Ministers, when they occupied positions somewhat different from what they presently occupy, indicated that there would be no tax increases under a Conservative Government. The remaining 1 per cent paying less in taxes earned approximately \$117,000 annually. Canadians who earn \$20,000 a year are paying \$390 more in taxes than in 1984, while those who earn \$40,000 are paying an additional \$840 and those who earn \$120,000 a year are paying \$3,570 less.

These figures deal with personal income taxes alone and do not include sales and excise charges, and the partial deindexing of family allowances. When the total impact of the tax changes under the four Budgets of the Minister of Finance is calculated, the average Canadian family with two children earning \$40,000 per year is paying \$1,439 more in total tax burden than in 1984.

I bring those figures to your attention, Madam Speaker, not only for your reflection but to bring them to the attention of the viewing audience, as well as Members in the Chamber. What has been talked about as tax reform, what has been referred to as a White Paper by the Minister of Finance and by the Prime Minister, has been substantially more than a White Paper. What we have had is new taxes added on to other taxes in previous years to give a cumulative effect of a major significant tax grab by the Government of Canada. Time and time again we see that it is the average Canadian who is paying through the nose for the various programs of the Government of Canada.

● (1805)

One has to ask oneself: Where is the fairness or where is the equity in such a system making demand after demand upon the average Canadian relating to taxes? This is the same Government that while in opposition, and indeed in the midst of the 1984 election campaign, talked about a new tax reform scheme for Canadians, but it conveniently did not want to talk about the increases it had intended to put into effect. As a result the average Canadian today, in 1988, who makes \$40,000 a year is paying in excess of \$1,439 more than he or she would have paid in 1984.

That is rather shameful for a variety of reasons. It provides no equity or fairness to those individuals. It discriminates against those who are less fortunate than others and, at the same time, it gives preferential treatment and shows favouritism to those individuals who are in a position to pay.

I would have hoped the Government of Canada would have seen through its ways and revised many of its calculations relating to taxes, particularly tax increases, in order to provide average and lower income Canadians with fairness and equity. It is now what can best be described as a system which is