ment will mysteriously and miraculously fall to seven per cent".

A government that could find absolutely no money for the farmers being driven off the land across this country—40,000 of whom were here in front of the Parliament Buildings only a few days ago—a government that can find no solace, no money, no support for the fishermen being driven from the seas in the face of the onslaught of foreign overfishing, a government that could offer no hope to those without skills who have even given up looking, a government that could offer no concrete program, no municipal infrastructure program, or any other program for the 1.5 million unemployed, that same government found some charity in its heart to include \$7 million in this budget to build, what? A museum of humour in Montreal. It is here in black and white, \$7 million to build a museum in Montreal.

The government says it is going to make hard, tough choices. That is what the minister who spoke before me told us. He said: "We will make the tough choices for Canada". Seven million dollars for a museum of humour. That has to be the most public and sickest joke this country has experienced for some time. Perhaps the first item that ought to reside in the museum of humour is this budget.

Mr. Blenkarn: I thought you were going.

Mr. Tobin: The member for Mississauga South who has announced that he is no longer chairman of the finance committee and is going to resign in advance of the onslaught of the polls in the next election, that courageous member, who having served as a Conservative member of Parliament for eight years will not even stay around to face his constituents in the next election, barks at me as he departs the Chamber. It is a single act of bravery on the way to being consigned to the dusty and forgotten shelves of the history of this place. The member ought to get on his feet and talk about this budget.

This government says that it wants to do more for the children of Canada. It says that one of the great accomplishments of this budget is that we are going to do more for children. It has killed off, to quote the minister of health—the killer—a national child care program and

## The Budget

it has announced that it is going to spend \$2.1 billion over the next five years for Canada's children. What it does not tell us, because it dare not, is that it has slashed and cut \$3.2 billion in child benefits over the last five years.

The government actually expects to be applauded for spending \$2.1 billion over the next five years when it has cut \$3.2 billion over the last five years.

Perhaps the part of this budget that is hardest to swallow coming from an administration that since its inception in 1984 has introduced 33 tax increases equalling nearly \$2000 in additional taxes for an average family of four, is the claim that it contains a tax cut.

• (1620)

The government got up, pounded itself on the chest and said: "We brought in a tax cut". It expects Canadians, like Pavlov's dog, to get up and applaud over this tax cut.

Mr. Speaker, being a man of great integrity I know that you are interested in knowing exactly what this tax cut amounts to. What has the government cut? Has it cut the personal income tax rate? No. Has it cut the GST, the tax on all goods and services? No. Has it narrowed the tax on goods and services in Canada and eliminated some items? No. Well what did it cut? It cut the rate of a surtax on personal income. It did not cut the personal income tax rate, ladies and gentlemen listening across the land. That is not going down one cent. It cut the surtax.

What is this great surtax? It was introduced in 1985 by this government as a temporary tax targeted at reducing the deficit. Now it is 1992 and it is going to cut the temporary tax marginally and it expects applause.

What do the budget papers say about this tax cut? Those who have the document should refer to page 135. What is this great tax cut? It is going to stimulate the economy, send consumers rushing to the nearest mall and create thousands and untold thousands of new jobs. Let us look at it.

These again are the budget papers. These are not my notes. These are not Liberal documents. These are not New Democratic Party documents. These are not press documents and these are not political documents. These are budget documents, the government's own numbers.