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Instead, tax reform for preferred shares starts on December 31 and only for shares created after June 18.

Why the double standard? Why will Bronfman shares, among others, continue to be tax exempt?

To explain, *The Globe and Mail* on Saturday quoted an investment expert, who said that Brascan and Hees are "too close to the Government".

So much for Progressive Conservative tax reform.

CAPE BRETON DEVELOPMENT CORPORATION

LAY-OFFS—CALL FOR PRESIDENT'S RESIGNATION

Mr. Dave Dingwall (Cape Breton—East Richmond): Mr. Speaker, I rise today to lend support to District No. 26, United Mine Workers of America, in their fight against the Cape Breton Development Corporation, and in particular against the Government of Canada with regard to the down-sizing of the coal industry in Cape Breton.

On December 16, 1986, the Vice-President of Human Resources of the Cape Breton Development Corporation wrote to the Minister of Labour (Mr. Cadieux), advising him of terminations which were to take place on April 13, 1987, and subsequently in April of 1988 whereby some 480 individuals would be terminated, and that, notwithstanding the commitment to employment made by the Government in view of the high unemployment in Cape Breton, which is, in some areas, as high as 50 per cent.

The Minister of Regional Industrial Expansion (Mr. Côté) wrote me on May 11 last and said the following:

As you may be aware, I recently reviewed these issues with the Corporation and am pleased by the more socially sensitive direction which has been taken.

I wish to inform the House, Mr. Speaker, that this so-called "socially sensitive direction" that the corporation is now taking has led to 170 individuals being terminated at the Cape Breton Development Corporation, with additional terminations to follow.

I suggest, Mr. Speaker, that if the Government is going to be true to its commitment made in December of 1984 to the coal mining communities of Cape Breton, it change this regressive policy, a policy headed by a regressive management at the Cape Breton Development Corporation. And, Mr. Speaker, I call once again for the resignation of the president of the Cape Breton Development Corporation, effective immediately.

HUMAN RIGHTS

DANYLO SHUMUK—FORTHCOMING APPEARANCE BEFORE COMMITTEE

Mr. Andrew Witer (Parkdale—High Park): Mr. Speaker, after spending 34 years of his life in prison in Soviet gulags, Ukrainian dissident Danylo Shumuk, whose unflagging efforts on behalf of human rights are well known, joins us here today in Ottawa.

In May of this year, the Soviet authorities at long last provided Shumuk with an exit visa, allowing him to join his family in Canada. This was a direct result of years of protest by Members of this House and the personal intervention of the Secretary of State for External Affairs (Mr. Clark).

Through his unbending will and personal sacrifice, Shumuk has become a symbol to freedom-lovers everywhere in their struggle for the cause of freedom and liberty for people of all nations.

Tomorrow, Shumuk will become a full participant in our democratic process as he testifies before the Standing Committee on Human Rights, giving testimony of human rights violations in Ukraine.

Today, as he gazes down from the gallery, he finally has the opportunity to observe first-hand, real democracy in action.

[Translation]

TAX REFORM

SITUATION OF CERTAINS PERSONS

Mr. Jean-Claude Malépart (Montreal—Sainte-Marie): Mr. Speaker, this weekend, I met with senior citizens, families, young people, workers and business people. All of them denounced the tax reform Budget announced by the Minister of Finance and expressed their disappointment in this document.

These people would like to know why the Government has decided, unfairly and illegally, to grant \$1,600 in rebates to people with an income of \$100,000 or more and only \$90 in to those with an income of \$15,000 or more.

The poor would also like to know why this Government is allowing them only \$20 a year in tax credits while high income Canadians are getting all the breaks.

In closing, Mr. Speaker, all these people were unanimous to in saying: No, no and no to the tax on food and the sales tax!