

the consumer will get as little and as late as possible. That is unacceptable.

Mr. Orlikow: Mr. Speaker, the Hon. Member was correct when he said that the Government has imposed sharp increases in taxes on Canadians.

His Party formed the Government of Canada for 30 of the last 36 years, from 1950 to 1986. In 1950, corporate taxes and personal incomes taxes brought in the same percentage of revenue to the Government. The Government has exacerbated this discrepancy.

Now, corporate taxes are about one-quarter of personal income taxes in Government revenue. This has not happened only since the Conservative Government but because corporation tax breaks got larger every year while the Liberals were in power. Where was he when his Government was allowing this?

I also point out to the Hon. Member that it was during his term of office that 250 people with incomes of more than \$200,000 in the last year, for which we have records, did not pay a cent in personal income tax. It was his Government that permitted and encouraged this kind of unfair discrepancy. Where was he during those years?

The Hon. Member talked about lack of competition in the oil industry, which is reflected in the price that consumers pay at the pump. We have had reports about that lack of competition taking place for years while the Liberals were in power. He is correct that Petro-Canada should set an example, but there are other ways in which the oil companies could have been brought to task. They should have been charged and prosecuted under the competition laws, but the Liberal Government did not do it. Why?

● (1200)

Mr. Kaplan: Let me deal with the last point, Mr. Speaker, although I thought I had covered it in my remarks. I did not read that in that report for which the former Government asked and which it obtained. It showed the true nature of the gas retailing industry and the impact it had against the interests of consumers, but I did not read that report as outlining crimes for which the players in the gasoline retailing industry could be called to account. However, what it told us was that, without necessarily breaking the law, a situation had been produced in which there was a lot less competition. I know what the New Democratic Party would have done. It would have nationalized Imperial Oil or a whole bunch of the other players. That is the easy socialist solution, but it is not what the Liberals wanted to do.

Mr. Orlikow: You didn't do anything.

Mr. Kaplan: The Hon. Member says we did not do anything, but we established a vehicle as a major player which was meant to keep the game honest. It was meant to be there, sticking up for us, the Canadian people who paid the taxes, which allowed that company to acquire all of its assets, Petrofina, a lot of these Gulf stations and a lot of other

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facilities across the country. We are the ones who put the money up for the company to do that.

What do we find now that we recognize a very specific situation where lack of competitiveness is hurting Canadian consumers? We find that Petro-Canada is on the other side and the Minister is proud to come to the House and tell us she told Petro-Canada to act like the other ones, not to try to do anything special to help its shareholders, who are the Canadian people. She told it to get together with the industry and act like the rest of them. Well, that is a perversion of the intention of Petro-Canada and it has left the Canadian people at the mercy of the energy players in a very non-competitive situation.

I know I do not have very much time but I do want to deal with the observation with respect to corporations contributing proportionately less and individuals contributing proportionately more over the years to the tax system. The fallacy of the New Democratic Party in making this criticism,—in viewing it as a criticism—is to think of the rich corporations as if they were rich people.

Mr. Orlikow: Should they not pay some taxes?

Mr. Kaplan: The corporations in society are not people, rich and poor, with needs and with wealth. The corporations belong to people.

Mr. Hovdebo: The courts treat them as people.

Mr. Orlikow: Why don't the banks pay taxes?

Mr. Kaplan: Well, I would like to answer that and the Hon. Member can certainly ask another question, but I want to try to enlighten—

The Acting Speaker (Mr. Paproski): Order, please. The Hon. Member will be allowed a supplementary question, if he wishes. The Hon. Member for York Centre (Mr. Kaplan).

Mr. Kaplan: I am trying to explain the rationalization of the tax system which was recommended by a great hero of the NDP, the Carter Commission, that is, to try to place the burden of taxes on people with the ability to pay it. Behind those corporations are their owners and to the extent that taxes were shifted from corporations to individuals, the tax burden was shifted through the corporations of the rich people who own the valuable corporations. I think if the Hon. Member would look at the way in which the burden of tax was laid on individual taxpayers during that period, he will find that, contrary to what has happened since the last election, the shift has been that those with less ability to pay taxes are paying less and those with more ability to pay taxes are paying more.

I know there are a few individuals with large incomes who manage to work the system so they do not have to pay any taxes. We agree with the idea of the minimum tax so that the tax system cannot be played that way. I am a former tax lawyer. I know about the limits to which we can assist people with very high incomes to get away without having to pay any tax at all. It is not that easy and it was getting harder and