million in 1989 and $640 million in 1990 in additional revenues to be used to address the problem of the public debt.

The excise tax on leaded gasoline and leaded aviation gasoline is increased by a further one cent per litre effective April 28, 1989, to discourage the use of leaded fuel. This increase in tax on leaded fuel will accelerate the decline in the use of this type of fuel in recognition of the hazards to the environment and the health of Canadians caused by lead emissions from gasoline.

The excise tax on diesel fuel is not being increased.

There is also a fuel tax rebate program. Bill C-20 extends the sales tax portion of the fuel tax rebate program for primary producers for one additional year to December 31, 1990. The fuel tax rebate program was established in the fall of 1984 as a temporary measure.

Under the program, farmers, fishermen, hunters, trappers, miners and loggers are entitled to receive rebates of federal sales tax and excise taxes on vehicle fuels used for off-highway production purposes. Under the new goods and services tax to be implemented on January 1, 1991, all commercial users will be entitled to recover federal sales tax on business inputs. The rebate of the federal sales tax to primary producers in respect to fuels used for off-highway production purposes will be extended for one additional year pending implementation of the goods and services tax.

Thus, in 1990, farmers will continue to receive sales tax rebates of 3.5 cents per litre in respect of gasoline and diesel fuel for off-highway production purposes. Other primary producers will receive rebates of three cents per litre. The cost of this extension is estimated to be $125 million.

The excise tax portion on the fuel tax rebate program will expire as scheduled on December 31, 1989.

There are also taxes on tobacco products which have been increased substantially.

These measures will raise approximately $900 million in 1989-90 and $970 million in 1990-91.

I would like to conclude my remarks with the words of a tough talking Finance Minister who rose to preach of his belt-tightening Budget. He said:

> We intend to continue severe restraint—our experience this past year, and the prospects next year, force us all to recognize the essential problem of the control of public expenditures in Canada today.

Those words ring as true today as they did on October 22, 1968, when Finance Minister Edgar Benson delivered the first Budget of the flower power and just society Trudeau Liberals.

The rhetoric of restraint will always be the same, but this time this Government will take hard action to back it up.

Mrs. Beryl Gaffney (Nepean): Mr. Speaker, it is a pleasure for me to rise this evening to speak on Bill C-20, which implements various budget measures previously announced by the Minister of Finance (Mr. Wilson). Indeed, after the recent comments of the Right Hon. Leader of the Opposition (Mr. Turner) I feel renewed vigour in taking this opportunity to participate in the debate this evening.

Bill C-20 contains the legislative amendments required to implement the federal sales and excise tax and duty changes announced in the Budget. During the debates in the House on the Budget, even though I was on the Speaker's roster, due to the number of Members wishing to speak I never did have that opportunity. Thus I am doing so this evening.

My comments this evening will incorporate my reflections on both the excise tax Bill and the government Budget.

All Canadians today are concerned with the annual deficit and the national debt. However, with respect to this Budget and, in particular Bill C-20, the result is very disappointing. Whatever objective the Government had in mind, the Budget has failed to set up a proper course.

In particular I want to address this Bill in the context of three possible budgetary objectives, objectives which the Government espoused in its Speech from the Throne, namely, fiscal responsibility and deficit reduction, social fairness and investing in Canada's future.

By any measure the Government has not only failed to make progress on these fronts but seems to be going backward. The Government's budgetary approach is full of contradictions, half measures and false starts. One example is the impact of the manufacturers sales tax on the average Canadian family through the imposition of this tax increase from 12 per cent to 13.5 per cent. This is