March. We are experimenting with these opportunities, but we are not ready to go fully to the U.S. format at this point.

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GOVERNMENT ADVERTISING

ESTIMATED EXPENDITURES

Mr. Don Boudria (Glengarry-Prescott-Russell): Mr. Speaker, my question is for the Prime Minister. It concerns government advertising. Given the past criticism by the Tories of government advertising, and given that the Minister of Supply and Services, in a debate with me on CBC's The Journal in January, stated that the Conservative Government would reduce government advertising substantially, can the Prime Minister explain to this House why the Estimates for 1985-86 show an increase of $23 million for the information budget, and an increase of $5 million in the Estimates for the Minister of Supply and Services particularly?

Hon. Ray Hnatyshyn (President of the Privy Council): Mr. Speaker, without for a moment accepting the premise of the Hon. Member's question, I will take it as notice and make sure an answer is given to him to assure him that the intention of this Government is to cut back on government advertising costs.

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[*Translation*]

PRIVY COUNCIL

MAIN ESTIMATES FOR 1985-86

Mr. Don Boudria (Glengarry-Prescott-Russell): Mr. Speaker, my supplementary question is directed to the President of the Privy Council. Could he tell us why, in his own department, the information budget has been increased by 300 per cent?

Hon. Ray Hnatyshyn (President of the Privy Council): Mr. Speaker, the answer to the previous question applies to this one.

[*English*]

Mr. de Jong: Mr. Speaker, it has been some time since we heard some Diefenbaker French in the House.

Some Hon. Members: Oh, oh!

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NATIONAL REVENUE

TAX AVOIDANCE—USE OF ADVANCE RULINGS

Mr. Simon de Jong (Regina East): My question is for the Minister of National Revenue. According to the Estimates tabled in the House on Tuesday, the Minister will be allocating 20 person years to assist large corporations in methods by which to avoid taxes. Is the Minister aware that a study by his own Department on tax avoidance stated: "It is the opinion of senior management that the focus of tax avoidance has switched from implementing objectionable schemes to obtaining departmental approval through the advance ruling process"?

• (1150)

Hon. Perrin Beatty (Minister of National Revenue): Mr. Speaker, I will give my answer in Fergus English to the Hon. Member. The Department never has and never will countenance tax avoidance. Tax avoidance is improper. Under no circumstances will we assist in it. What we have said, and what is a key part of the *Declaration of Taxpayer Rights*, which we unveiled yesterday, is that taxpayers, in dealing with five pounds of the most incomprehensible legislation known to modern man, the Income Tax Act, have the right to know how the Department interprets the legislation. That includes corporate and individual taxpayers alike. What we are determined to do is to tell taxpayers how we interpret that legislation.

Some Hon. Members: Hear, hear!

DEPARTMENT'S INFORMATION SERVICES

Mr. Simon de Jong (Regina East): Mr. Speaker, I have a supplementary question for the same Minister. Of course it is especially incomprehensible to small individual taxpayers. Is it fair for the Department of National Revenue to offer these increased services to the big corporate sector and not offer the same level of services to the small, individual, non-corporate taxpayers, who are surely the vast majority of taxpayers?

Hon. Perrin Beatty (Minister of National Revenue): Mr. Speaker, I am pleased to tell the Hon. Member that we are stepping up our information services. One of the commitments that I make to him, and to all Canadians, is to ensure that my Department goes out of its way to provide factual information to all taxpayers, particularly to taxpayers in the low income scale, to ensure that they have the information that is necessary to comply fully with the laws. It is a commitment that we make. It is guaranteed in our *Declaration of Taxpayer Rights*.

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NATIONAL DEFENCE

EXPENDITURE LEVELS

Mr. Len Hopkins (Renfrew-Nipissing-Pembroke): Mr. Speaker, yesterday I asked the Minister of National Defence a very straightforward question about the Conservative Party's election pamphlet entitled *Honour the Commitment*, which promised greatly increased spending in the Department of National Defence. The Minister had the unmitigated gall to say that he would have to consult with the officials of the Department. It was not the officials of his Department who