may be, partly in one place and partly in another place, the taxpayer's income or loss for the taxation year from the business carried on by him or the duties performed by him in a particular place is the taxpayer's income or loss, as the case may be, computed in accordance with this Act on the assumption that he had during the taxation year no income or loss except from the part of the business that was carried on in that particular place or no income or loss except from the part of those duties that were performed in that particular place, as the case may be, and was allowed no deductions in computing his income for the taxation year except such deductions as may reasonably be regarded as wholly applicable to that part of the business or to those duties—

**Mr. Speaker:** I regret to inform the Hon. Member that his time has expired.

## Some Hon. Members: Hear, hear!

\* \*

## [Translation]

## HOUSE OF COMMONS

## MEMBER'S ROLE

**Mr. Gabriel Fontaine (Lévis):** Mr. Speaker, today I would like to share a few thoughts on the role of the Member of Parliament, whom I would define above all as an ambassador sent by his constituents to legislate on their behalf in Ottawa.

Basically, a Member fulfils his role as a legislator when he votes for or against a Bill before you, Mr. Speaker, here in this House.

A Member who speaks out frankly in defence of a principle and who has the courage of his convictions, will make his sincerity and intellectual honesty official by coming to the House to vote. A Member who, in the course of the legislative process, has organized or taken part in petitions and demonstrations would be repudiating his previous actions if he abstained from voting on that legislation.

Mr. Speaker, on January 20, 1986, the House voted on the Family Allowances Bill. The Hon. Member from Montreal-Sainte-Marie (Mr. Malépart) did not vote for or against the Bill. Mr. Speaker, he was absent—

## [English]

**Mr. Speaker:** Order, please. I cannot permit such comments. The Hon. Member for Hamilton East (Ms. Copps).

#### \* \* \*

# COINAGE

### OLYMPIC COINS—DEPICTION OF FEMALE ATHLETES

**Ms. Sheila Copps (Hamilton East):** Mr. Speaker, as we enter 1986 no doubt Albertans, and all Canadians, are looking forward to increased public involvement in preparation for the Winter Olympics two years hence. As a country, and a Government, we will be sending a message to the world about our customs, our values, and our way of life. One of the most tangible ways of supporting our teams is through the purchase of Olympic coins.

### Oral Questions

Imagine the surprise of one potential purchaser when she wrote for the coin issue and saw another example of the Government's attidue toward women.

Of the ten specially issued coins, only two include female athletes, one of those paired with a male skater. This Government has talked loud and long about equality. Once again we see the reinforcement of the notion that only our men can compete on the world-class level, and only their athletic endeavours are worth minting for posterity and maternity. It is time we became equal partners on the ski slopes and in the skeet shoots. In the same way, we should become equal partners in the economy, earning 100 cents for every dollar earned by men.

• (1415)

I ask the Master of the Mint, and the Prime Minister of the country (Mr. Mulroney), to revoke the Olympic coin proposal and ensure equal status for world-class men and women athletes so that the world may know in Canada we not only talk equality, we deliver.

# **ORAL QUESTION PERIOD**

[Translation]

## ENERGY

GASOLINE PRICES HIGHER IN MONTREAL THAN IN BOSTON

**Right Hon. John N. Turner (Leader of the Opposition):** Mr. Speaker, in the absence of the Minister of Energy, Mines and Resources, my question is directed to the Prime Minister. Last March, the Minister promised five times here in the House that Canadian car owners would soon be paying less for gas. Ten months later, her statements fail to stand up against the facts. My question is as follows: Why should people in Montreal pay sixty cents per litre for gas when people in Boston pay only forty cents?

#### [English]

Hon. Michael Wilson (Minister of Finance): Mr. Speaker, I think the Hon. Member, as a former Minister of Finance, knows there are different levels of taxation in different provinces. He is comparing apples and oranges in terms of the different tax regimes in different provinces. Yes, the province of Alberta does not levy a road tax. However, the province of Quebec has a higher tax level than any of the other provinces. Surely the Hon. Member, with his rudimentary understanding of arithmetic, would understand that.

**Mr. Turner (Vancouver Quadra):** The Minister has hit the point when he zeros in on taxes because what has happened in the last 12 months under this Government is that the federal taxes on gasoline have been raised 58 per cent and they have