the government side because Conservative senators (or rather some of them) do not decide. They simply say "yes" in the caucus and then it is "bye-bye"!

In every country in world, except in Denmark—I hasten to say that in case Senator Simard would be nitpicking as usual! So, in every country except in Denmark, the tax on books has either been reduced or completely eliminated.

I suggest that this is worth repeating: "in every country in the world". Heaven knows how often we have been told that the value added tax was something normal which all civilized nations had adopted. That is right, but in every nation except Denmark, the tax on books has either been reduced or completely eliminated.

Hon. Paul David: Senator Hébert, could you tell us in how many countries the tax has been reduced compared to those where it has been completely eliminated? Could you do it some time, Senator Hébert?

Senator Hébert: I suggest that you have those figures because it was your side which constantly referred to foreign countries. I do not have these figures at this time. Don't worry, Doctor David, I will find them for you if they can shake a bit more your conscience which I feel is already weakened.

If this could help that I should provide you with the list of all the European countries which already have started reducing the tax of books, you can be certain that I will get their names for you within minutes following my speech.

Senator David: The tax reduced compared to what it was before?

• (1500)

Senator Hébert: Yes, compared to what it was before.

In Ireland, for instance, the elimination of the 10 per cent value added tax on books (10 per cent, that is quite a reduction!) resulted in a 10 per cent increase of sales over the following quarter.

That is not so bad when we realize that we are dealing here with books, and not potatoes or jet engines.

As you may have noted, the situation has improved considerably in Quebec. However, it remains precarious, and a tax such as that proposed by the government would result in a few months in the destruction of thirty years of hardwork by the Quebec cultural industry.

I should like to repeat here the comments made by the many authors and publishers who emphasized the negative effects the GST will have on the publishing industry: their forescasts are nightmarish. For instance, one third of all Quebec bookstores will close—are you denying that, Dr. David?

Senator David: I was not talking to you!

Senator Hébert: I am very sorry. I thought you wanted to say that such a disaster should never happen. Perhaps that is what you meant.

One third of all Quebec bookstores will close, not to mention the publishing houses which will go bankrupt. All these little stores will disappear within three or four months following the introduction of the tax.

For a Conservative who associates constantly with the rich and the affluent—They say that such is the law of the market place that small publishing houses should go broke. The corner bookstores should disappear because they are insignificant as far as free competition is concerned.

Except that, small publishers are often the ones who bring us little marvels big publishers might overlook.

Small publishers take risks unheard of on behalf of writers they like and believe in.

The small insignificant bookstore often becomes the only cultural activity centre in a whole neighbourhood.

Let's not forget that a bookstore is not simply a plain business as one might think. It is an arts centre. It is a meeting place where ideas are exchanged, where literary discussions are held, where the mind is aroused.

So, if the bookstore disappears, it does not mean a plain business has vanished. It does mean that an arts centre has been destroyed. That is exactly what will happen with this bill.

Think of all these writers who will not find other small publishers to suit their convenience and who will be rejected by big publishers who would need larger numbers of copies for the new market created by the Mulroney government . . . Well, I let you add up the number of murdered Mozarts or, closer to us, murdered Marie-Claire Blais, murdered Réjean Ducharme, murdered Victor Lévy-Beaulieu, and many more.

In an article published in *Le Devoir* on Wednesday October 3, 1990, the author Jean Éthier-Blais, The newly reelected president of the Quebec chapter of the PEN CLUB, expressed his concerns in these terms, and I would like to quote him. This is an author speaking, not one of my party's supporters nor someone calling for the death of the Conservative Party, although 85 percent of the population are calling for it. What I mean is that this is his reaction as an author and nothing more.

The double taxation of books will have a devastating effect on young authors . . .

That is to say the great authors of tomorrow.

... because the publishers will not want to take risks any more.

There are limits to what can be expected of publishers. It is already difficult enough as it is to publish a young author's work. In the circumstances I described and will go on describing, that is going to become complete heroism. Such heroism is usually short-lived because it leads straight to bankruptcy.

Come January, the price of books will go up ...

Well, that is not sure yet.

... by 15 percent (due to the increase in both the federal and provincial tax). Echoing many others who sounded the alarm, I suggest that, in reality, the increase will be closer to 30 percent, due in part to the lower sales and the higher printing costs.