

*Excise Tax Act*

and in this way the Government will get the money faster and the money will be coming in every month although at year end it boils down to the same thing, except for this one-time gain of \$1.6 billion. This has definitely changed all the rules and skewed all the figures, and that is why the Minister claims he reduced the deficit, although if we look at the national debt and the annual deficit, there has been an increase instead of a decline.

Madam Speaker, the same rule is now being applied to federal sales tax. Remittance of the tax has now been accelerated. And for the deductions at source, the Minister has used an accelerated payment system which, according to him, was only for big business. But in his calculations, he forgot that such a measure also applies to small business. The construction contractor who has 20 employees in the Province of Quebec is affected by this measure because he must remit every 15 days these payroll deductions and this creates an unacceptable cash flow problem.

If we consider the effects of such a measure on municipalities, if they have cash flow problems, if this measure reduces their revenues, who will pay at the end of the year? Why, the taxpayers, of course! Through this accounting measure that the Minister of Finance wanted to implement in his tax reform, in his 1987 Budget, he has again indirectly increased taxes and created another hidden tax.

In the tax reform of June and December 1987, the Minister of Finance also raised the tax on alcohol and tobacco by 15 to 18 per cent. Here again, it is more money for the Government, but the extra \$175 million a year must come from the taxpayer's pocket.

Madam Speaker, we have seen accelerated tax increases since this Conservative Government took power in September 1984, and it still goes on with every budget and every ministerial statement. For example, in the February 1988 Budget, there is another cent a litre excise tax on gasoline that took effect on April 1, 1988 and yielded \$225 million right away, for the 1988-89 fiscal year, and \$300 million a year thereafter.

Madam Speaker, gasoline taxation is something that affects everybody. It involves our communication system, public transit, everyone's car. People need gasoline to go to work, home, to the doctor or the hospital. So it is very important and every time we tax gasoline, it affects everybody. This Government is always dipping into the taxpayers' pockets.

So when the Parliamentary Secretary tells us that it is in Canadians' interest to pass this Bill C-117 immediately, I would like to say first of all that these taxation measures, these unacceptable tax increases, were announced in the February 1987 Budget, more than a year ago, since we are in May 1988. So it is definitely the Government that has taken more than a year to pass Canadian legislation. Secondly, I do not see why it is urgent for Canadians to pay this tax.

As you see, Madam Speaker, this Government is pushing through all those measures before the election, in the hope that

Canadians will have forgotten them when the election comes. Of course, Madam Speaker, on behalf of this side of the House I can assure you, I can assure this House and Canadians that as soon as the Prime Minister (Mr. Mulroney) calls for an election, we will make sure Canadians are aware of all those billions and billions of dollars this Government pocketed in taxes while in office. Of course we will remind Canadians that the Minister of Finance, the former finance critic of the then Opposition, stated he was committed not to increase taxes. Increasing taxes was no good. But the first thing he did, his first step as Minister of Finance was to increase taxes, Madam Speaker.

If we were to list all the hidden taxes this Government imposed on Canadians, in the social area, in the area of immigration—when a Canadian for instance applies to have a relative come to Canada, he must make a deposit, make a contribution to Canadian citizenship. When we move, for instance—let us look at Canada Post Corporation. How many increases have there been? And no later than this morning, Madam Speaker! They are digging into our pockets!

Up till now, the concept has been that to err is human. The Canada Post Corporation is now suggesting in its five-year plan this is no longer so. Starting from April 1st, 1989, it is no longer human. If you use the wrong postal code on a letter, you will have to pay 10 cents. The letter will be sent back to you and you will have to pay a 10 cents penalty. And if you want to know what your postal code is or to correct your postal code, you have to buy the postal code directory from the Canada Post Corporation. But that directory costs \$10. And it changes every year. This is how they go about it, not only through direct taxes we find in each and every budget and Minister's statement, but through indirect taxes from all Crown corporations where the Government can get after the money. Let taxpayers pay!

I would simply like to mention the direct taxes announced in the Budget presentation to the House—never mind all the other hidden taxes the Government has been pocketing since 1984—and make a brief summary, a short list. There is more to it than that of course, but I simply want to remind my colleagues that we do have indirect taxation. The sales tax went up from 9 to 10 per cent on October 1 and the Government got an additional \$1 billion out of that. Another sales tax increase—again an indirect tax—from 10 to 11 per cent on January 1, 1986 yielded \$1 billion more to the Government. Still another sales tax increase from 11 to 12 per cent on April 1, 1986, again another \$1 billion for the Government. And of course there was the tax on candies, soft drinks, snack foods, anything the Government could tax. They even tried to slap a tax on food under their tax reform.

So the Liberal caucus got into the act and my colleague from Montreal—Sainte-Marie (Mr. Malépart) hit the road and had people sign a petition. That was when the Conservative Government decided to backtrack, Madam Speaker, because it soon found out that people simply would not accept a tax on food. There was another sales tax increase—from 8 to