

Canadian resident resulting from a successful appeal to the Tax Court of Canada or the Federal Court, even if the Minister decides to appeal that decision. That oozes with sincerity. Let us examine it closely. What is left unsaid is that when the Department issues a notice of assessment, the amount demanded must be either paid or secured. The Liberal Party still considers the taxpayer guilty until proven innocent. The Minister of Finance does not realize the real cause of the problem. It used to be that tax assessors tried to settle a problem with the taxpayer in an honourable way. Assessment notices were only issued when an impasse was reached, or a legitimate issue had to be tried. Now, driven by the requirement to meet inequitable and unrealistic bonuses, assessors are forced to reassess in favour of the Department with little or no attempt to settle legitimate disagreements. That is why the system has broken down.

In conclusion I want to say a little bit about trust. I suggest that the Minister of Finance and the Liberal Party have completely lost the trust of the Canadian people. A trust is the same as a reputation. A reputation takes years to build, but it can be lost in minutes. Trust takes years to build, and it too can be lost quickly. The Liberal Party has spent the last four years losing the trust of the Canadian people.

That is not to say that the Liberal Party will not win the final vote in the Budget as it did the vote on the subamendment and the amendment. Liberal back-benchers, anxious to protect their jobs, will file in like the nobodies the Prime Minister (Mr. Trudeau) has called them and dutifully support the Government. The Government will have the numbers, but it governs by numbers alone; it does not govern by trust. The entire Liberal Party has lost the trust of the Canadian people.

The change of leadership will mean nothing. It is amusing to note that the leading contender for the Liberal leadership is a Bay Street lawyer who quit nine years ago. It is a sad commentary on a political Party when the best it has is someone who quit. Those of us who have watched this motley crew operate for the past four years are not surprised. Many of them should have quit a long time ago.

In closing my remarks on the Budget I would like to say that when the vote comes tomorrow, we will vote against the Budget.

**The Acting Speaker (Mr. Herbert):** There is a ten-minute period of questions, comments and commentaries. There is no one wishing to put questions.

*The Budget—Mr. Maltais*

**PROCEEDINGS ON ADJOURNMENT  
MOTION**

[English]

SUBJECT MATTER OF QUESTIONS TO BE DEBATED

**The Acting Speaker (Mr. Herbert):** It is my duty, pursuant to Standing Order 45, to inform the House that the questions to be raised tonight at the time of adjournment are as follows: The Hon. Member for Victoria (Mr. McKinnon)—Veterans Affairs—Rejection of exceptional incapacity allowance applications. *b*) Delay in processing pension applications; the Hon. Member for Mississauga South (Mr. Blenkarn)—Canada Post Corporation—Delivery testing systems; the Hon. Member for Winnipeg-Birds Hill (Mr. Blaikie)—National Defence—Inquest into deaths of militia members—Request for transcript. *b*) Driver's licence.

• (1610)

**GOVERNMENT ORDERS**

[Translation]

**THE BUDGET**

FINANCIAL STATEMENT OF THE MINISTER OF FINANCE

The House resumed consideration of the motion of Mr. Lalonde that this House approves in general the budgetary policy of the Government.

**Mr. André Maltais (Manicouagan):** Mr. Speaker, I am pleased to be taking part in this Debate on the Budget brought down by the Canadian Government. Earlier, I was surprised to hear that the Progressive Conservative Party would once again be voting against the Budget. I was surprised, since about two weeks ago there was a debate on the Special Recovery Projects and the Progressive Conservative Party was very upset at the thought that many Government members had taken advantage of special funds to create jobs in their own ridings.

As soon as the Minister of Finance (Mr. Lalonde) brought down the Budget a few weeks ago, the financial critic got up to condemn the Budget. The Minister of Finance had hardly finished reading the measures he was proposing! What really surprises me in all this, is that every time a Budget is brought down by a Minister, according to custom, that same Budget is condemned before anyone has had time to examine the exact contents of the measures being proposed. On the Government side, however, as soon as the Budget is brought down, we ask the Minister and officials of the Department of Finance to explain the workings of the Budget to us, so that we can be sure of getting maximum benefits for Canadians out of the Budget proposals. Mr. Speaker, it is easy to follow tradition, to be against something, to be constantly negative, but if we take