

Evanston, Lower River, Grantville, Florence and North Sydney.

Honourable senators, I also have the honour to present petitions signed by 511 citizens of Alberta who oppose the goods and services tax. These petitions are mainly from Edmonton, Red Deer, Camrose, Drayton Valley, St. Albert, Barrhead and Spruce Grove.

Honourable senators, I also have the honour to present petitions signed by 323 citizens of Saskatchewan who oppose the goods and services tax. These petitions are mainly from Saskatoon, Regina, Lemberg and Moose Jaw.

Finally—as you can see, honourable senators, the ball is rolling again across the country!—I have the honour to present petitions signed by 140 citizens of New-Brunswick who oppose the goods and services tax. These petitions are mainly from Caraquet, Village Blanchard, Pointe-Brûlé, Haut-Shippagan, Amherst, Maltempec, Pont-Landry and Poremauche.

[English]

There is a total of 1514 angry citizens who will most certainly stay angry until the next election.

VETERANS AFFAIRS

PRESENTATION OF PETITION

Hon. Jack Marshall: I have the honour to table a petition submitted to the Senate by the RCAF Prisoners of War Association, Ottawa Branch, under the presidency of A. J. Little. The petition is a result of that branch's sending out 120 petitions which brought in 1220 individual signatures from across Canada, and even from the United Kingdom.

If I may summarize, the petition has to do with the series of films *The Valour and The Horror*, comprising *Savage Christmas: Hong Kong 1941*; *Death by Moonlight: Bomber Command*; and *In Desperate Battle: Normandy 1944*. I will read the main paragraph:

WHEREAS it is considered that the series of films has done grievous damage to the reputations of those who died for Canada and of those who fought for Canada, and has caused grief to surviving family members, and has demeaned Canada as a nation and the sacrifice and heroism of Canadian veterans everywhere, the petitioners humbly pray and call upon Parliament to support the activity of the Senate Subcommittee on Veterans Affairs in examining the authenticity of the aforementioned series of films.

Honourable senators will probably be elated that one of the 1220 signatures is that of a very prominent Canadian who served in the Parliament of Canada for many years, the Honourable J. W. Pickersgill.

PRIVATE BILL

DAI AL-MUTLAQ—PRESENTATION OF PETITION

Hon. Norman K. Atkins: Honourable Senators, I have the honour to present a petition from Dr. Syedna Mohammed

Burhanuddin, of the City of Bombay, in the State of Maharashtra, India, praying for the passage of an Act to incorporate the Dai al-Mutlaq as a corporation sole in Canada.

Hon. Finlay MacDonald: Could you explain to us what that is all about?

Senator Atkins: I would be happy to. I thank my fellow senator for asking the question. The Dai al-Mutlaq is a small group in Canada that has built a temple in my area of Ontario. The head of the group is looking at a legal entity to be incorporated as a corporation sole in Canada. This is an offshoot of a larger Muslim group that has come over from India.

• (1420)

QUESTION PERIOD

REVENUE CANADA

TAXATION OF LOW-INCOME EARNERS —GOVERNMENT POSITION

Hon. Royce Frith (Leader of the Opposition): Honourable senators, during the summer break I was reading the June 1992 issue of *CA Magazine*, a professional magazine put out by the Chartered Accountants of Canada. In that magazine, I came across a rather disturbing letter written by Mr. Ron J. Schwartz of North York.

In that letter Mr. Schwartz makes clear the basic inequity and unfairness inherent in our taxation system. He also questions the principles on which Revenue Canada executes this regime. Since it is a short letter, I should like to read it into the record and ask the Leader of the Government in the Senate to tell us what is the government's answer to the concerns expressed therein.

The letter reads as follows:

I experienced something this tax season that I had to share. As a CA student working for a large Toronto firm, I decided to volunteer some of my time to help prepare tax returns for low-income taxpayers in the city's Parkdale region. Their average income varied from \$10,000 to \$14,000 a year. It boggles the mind how a person living alone can survive in Toronto (or any Canadian city) on \$10,000 a year. To add insult to injury, Revenue Canada has the audacity to tax people in this income bracket.

I prepared a tax return for an elderly man who earned \$12,500 in 1991. How do you tell someone in this income bracket that he has to pay \$1,500 in taxes? What justification, other than pure greed, does Revenue Canada have to tax someone who is living below subsistence level?

Don't get me wrong. I do not believe in "free rides" nor do I believe in the "Robin Hood" methodology of