

name. The public, listening or looking in on the House of Commons, is one thing; but the Hon. Member should speak to Hon. Members of the House, not to the public. I remind him of that and the fact that he should refer to Hon. Members by their constituencies or portfolios.

**Mr. Crosbie:** Mr. Speaker, I was referring to the Hon. Member for Saint-Henri-Westmount, the Minister of State for Economic Development, who otherwise shall remain nameless. He is better off nameless.

He continue in his speech by saying:

I blame the complexities and burdens of our tax laws that drive taxpayers to seek tax savings as an end in itself, rather than putting talent and capital to other productive and profitable purposes.

I agree with that. We all agree 100 per cent with that, but what is he doing to change the tax laws? He is in a position now to do something. He is not just a footloose tax practitioner making \$500,000 a year in Montreal looking after the investments of the Prime Minister (Mr. Trudeau) and so on. He is now a Cabinet Minister with responsibility. Then he went on to say:

Entrepreneurs face enough risk without the added uncertainty of a changing fiscal environment.

However, he saved the best to the end. I ask the Minister of Finance to listen to what his colleague said:

As a tax practitioner, I preferred and still prefer tax expenditures and incentives over grants—

First, they are available to all comers who meet the criteria of the law. There can be no possibility of discriminatory treatment among recipients.

• (1230)

Who in this House is the worst purveyor of grants? Who is the greatest grant dispenser in the history of this House? It is the Minister of Finance, the man who devised the National Energy Program and the PIP grants. There will be \$4.6 billion in PIP grants. Is the Minister listening? Can he not learn? Will he not listen? I am quoting his colleague, the Minister of State for Economic Development. They are discriminatory.

Second, they favour winners, not losers. Sometimes governments tend to pick losers rather than back winners such as Maislin Trucking. Sometimes the Government favours losers and not winners. The Minister of Finance is the friend and supporter of Maislin Trucking. He is giving us the evidence that he favours losers and not winners.

**An Hon. Member:** What about Canadair?

**Mr. Crosbie:** I do not like to mention Canadair and the \$1.4 billion.

Third, they can be administered without any army of bureaucrats.

The Department of Energy has gone from 370 personnel to 1,390. I might be out by five or ten, but the number of personnel has increased by 1,000 under the administration of the Minister of Finance. The reason the Minister of State for Economic Development prefers tax expenditures is that tax expenditures can be administered without an army of bureau-

crats; but when you have grants and discretion, you have an army of bureaucrats.

Fourth, they encourage market forces—

He gives four major reasons why the Government should proceed by way of tax expenditures and incentives rather than grants. He still remains a member of this Government and a colleague of the Minister of Finance, the man who brought in the National Energy Program. How could you match that for reprehensible hypocrisy of a most abject and disgusting type? He tries to curry favour on both sides. You cannot be in the Government and not in the Government. You cannot be in the Cabinet and not responsible. The Minister of State for Economic Development is responsible for all of the grants, including the PIP grants and the National Energy Program, just as the Minister of Finance.

I have one other quote on the subject of tax reform. This is the former Minister of Finance; we have not forgotten him. I refer to the former Minister of Finance from Cape Breton, who is now the Secretary of State for External Affairs (Mr. MacEachen). He got his knuckles rapped on the road to Damascus. He is a foot soldier now, travelling around the world. What did this former Minister of Finance say? In his November 12, 1981 Budget speech he said:

Many Canadians find our tax system unfair, and I agree with them.

For once in his life he said something clearly. That was said by a Minister of Finance who has done nothing about it, even though he has been in government since 1963. We now have another Minister of Finance saying the same thing. With friends like these, how will we ever get the tax system in a situation where it might be fair and equitable? So much for tax reform. They have been there 20 years and we have not seen one sign of simplification or reform of the income tax system.

Last Friday the Prime Minister said, as reported at page 49 of *Hansard*:

It is time for a change, but let me tell the people of Canada who are thinking that, that if they change to a Tory Party they would be wise not to be unemployed or to be poor.

The poor devils cannot help it with a Liberal Government. Most of them are unemployed or poor. Imagine this Prime Minister telling them that they would be wise not to be unemployed or to be poor. He is neither unemployed nor poor. We have seen that. He goes all over the world, taking his children with him. He is neither unemployed nor poor. The Canadian people have had little choice in this matter, but they have been made poor and unemployed because of the economic policies of this Government, which have not been changed, and the Minister of Finance does not show any sign of wishing to change them.

Many other topics will be touched on by other speakers from our side. For example, the way the child tax credit has been changed and the methods of gaining increased revenue are deplorable. The \$100 standard charitable donation has been eliminated, not to help the charitable voluntary groups in our society but to raise revenue for the Government. What they