

*Government Orders*

Now we could turn to the percentage change in personal income tax and corporate tax revenue. Let us look at the personal income tax changes over this period, that is the amount of revenue the government derived from that source. In 1984–1985, that is the 1985 year over 1984, revenue from personal income taxes went up 8 per cent; the next year, 12 per cent; the next year, 14 per cent; the next year, 19 per cent—19 per cent in one year, Mr. Speaker. In 1989 over 1988 we have the big decrease. It only went up by 2 per cent.

Guess what? Maybe there was an election. Maybe it reduced taxes because there was an election. Is that possible? I would not have thought this government would be that politically motivated, yet it appears that is what might have happened. From 1989 to 1990, that is this year over last year, because of the tax increases and the recent budget, 12 per cent. Is that not an extraordinary story: 8, 12, 14, 19, election year 2, and the next year 12. That is what this government has been doing to Canadians. It has been fiddling around with the public accounts, the taxes, and so on, in order to make things easy for Canadians when it is time to re-elect it but darn difficult in all the years in between. That is what has been going on.

The corporate tax increases reflect a similar pattern but not the same. The first year, 1985 over 1984, there was a 28 per cent increase. It must have been a profitable year for the corporations. The next year it was 2 per cent; the next year, 7 per cent; the next year, 10 per cent; the next year, the election one, 7 per cent; the next one, 11 per cent. Modest increases by comparison. Compound them and I will bet you will find they are lower, and indeed all the figures suggest exactly that.

What this government means by saying that it wants to make financial administration of the government more efficient is that it wants to get more money out of Canadians for more things. You can look at the act. You will see that it applies interest on all kinds of obligations that citizens have to the government. It enables the government to use a collection agency so it will be more efficient in collecting money from Canadians and in collecting arrears of taxes. That is the purpose of this bill. Let us not kid around.

While we will say that some of the changes are quite laudable and probably worth while, the fact is this government is a real pro when it comes to squeezing

money out of Canadians and failing to deliver on the return side.

The other thing I thought was important and interesting as I perused this little bill the government has introduced was the fact that it left something out. We all know that this government has shown repeated, continuous contempt for this institution. It is showing it in the other place this very day, I have no doubt. I do not know what has happened down there this afternoon, but I am sure that the Conservative majority and its puppet, the Speaker, is busy doing what it can to deprive the opposition in that House of an opportunity to debate this bill. I suggest that what is going on there is another indication of the contempt this government shows for Parliament.

We saw it before because of course government members got into a mess when they called Parliament back after the 1989 election for two weeks and then decided that rather than face the music in this House they would help themselves to the public money by Governor General's special warrants. They abused these warrants in a way they had never been used before in Canada, by grabbing billions of dollars out of the public Treasury by warrant between sessions of Parliament, something that had never happened in this country before on anything like that scale and which I submit—and I submitted it at the time—was entirely improper, so much so that I felt I should—

• (1850)

**Mr. Sobeski:** You lost the debate.

**Mr. Milliken:** Yes, I did, because I was overruled by a large majority in this House. That is why I lost this debate; not because there was any element of fairness. The Speaker said that he would not rule on the issue.

When it was raised in committee, the Conservative majority in the committee silenced the issue very promptly. The hon. member for Halifax West was there. He ranted and raved. He said that I was being partisan in raising the issue. It was a completely improper use of the authority granted to cabinet and to the Governor General under the Financial Administration Act, this very Act that we are now seeking to amend.

Wonderful thing. Mr. Speaker, you look through this Act in vain for any change to the provision relating to the use of Governor General special warrants. I would have thought the government might want to put some restriction on its future misconduct in this field, because I