cent, while the increased drain on the resources of the Canadian taxpayers is only too evident, no matter how you look at these figures. I could go on and on.

Mr. Reid: You are.

Mr. Crouse: Yes, and with good reason. I could point out a number of expenses of this nature. CBC costs alone climbed last year to $170,673,547. They were up from the year before when they stood at $159 million. When I was first elected to the House of Commons in 1957, the expenditures required for the CBC amounted to $52 million. At that time the figure sounded high, in fact it represented $1 million per week. I remember at that time making a speech about this amount of $52 million because I thought it was a lot of money. If $52 million seemed to be a lot of money in 1957 you can naturally imagine what I think about the expenditure of an amount of $170 million less than 15 years later.

In the Secretary of State's department, we see an increase in the figures, the one I have just quoted, and an addendum. There was a further increase of $1.7 million or 36 per cent in expenditures of the bureau for translation. The $1.7 million was spent on the cultural development program for which there was no counterpart in 1969. Those amounts are higher in the current year.

I should like to point out the colossal waste of this government. The government paid $57,000 in the past two years to the Seigniory Club. That is the swank club which is 60 miles east of here, used for departmental meetings. This galls me tremendously.

Mr. Pepin: Does it?

Mr. Crouse: The Minister of Industry, Trade and Commerce (Mr. Pepin) says: "Does it"? It should gall him, Sir. If it does not, it is time he became aware of what is happening in this government. Obviously, the minister does not care and has no intention of taking any action to change these wasteful extravagances. This is what happens—

Some hon. Members: Oh, oh!

Mr. Crouse: Could we have a little order in the chamber, Mr. Speaker? Twenty government departments and agencies have used this Canadian Pacific Hotel for such meetings. A government spokesman said that the reason government departments used the club for departmental conferences was so that officials would not be bothered by telephone calls and other interruptions to which they would be subjected if the meetings were held in Ottawa. I should like to ask any one of the cabinet ministers, what is wrong with the various committee rooms we have here on Parliament Hill? Why can they not be made available so that some of these wasteful extravagances can be avoided?

I could go on and on in the same way in respect of other departments.

An hon. Member: You probably will.

Mr. Crouse: If I did, I would be able to point out to you examples similar to the ones I have given. The figures I have quoted represent the cause behind the spiralling of taxation which climbs always upwards.

The increased drain on the resources of the Canadian taxpayer are evident when you consider the following figures which show the increase of consolidated government revenues, federal, provincial and local, between the years 1960-61 and 1970-71, as listed by the Department of Finance based on the Dominion Bureau of Statistics financial management series of publications. In 1960-61, the total paid to federal, provincial and local governments in personal income tax, corporate income tax, estates tax and succession duties, sales tax and other revenues net of transfers totalled $9,722 million. In 1970-71, this figure had increased to $28,465 million, up $18,743 million in a period of 10 years. A close examination of these figures reveals that personal income tax revenue received by all levels of government has multiplied by 4.5 times in 10 years. Corporation tax has more than doubled its take, as has estate tax and succession duties, while sales tax reaped in a harvest in the last fiscal year 3.5 times larger than that of 10 years ago.

I cannot help but wonder whether the incomes of Canadians, from which these taxes to three levels of government must be paid, have doubled or multiplied by 3.5 times in the last 10 years. The answer is no, certainly not, at least not in the Atlantic provinces and in other depressed areas of this nation.

My main criticism of Bill C-259 is its complexities and the fact that it places new and heavier burdens on Canadians generally, as well as on Canadian industry. There are other aspects of this bill which are causing concern and fear among Canadians. Our farmers and others involved in the co-operative movements contend that never in the history of this movement has there been legislation so damaging to the interests of co-operatives. Clayton Sinclair, writing in the *Financial Times* of September 13 said:

> The basic change for credit unions ... will be the removal of their tax exempt status. Until now, their assets were taxed only when distributed among members. The legislation will add an initial bite at the predistribution level.

What about the effect on the provinces? The validity and success of this tax reform bill is very much comprised by the lack of comprehension and co-operation of the government toward the tax problems and functions of the provinces. The government has failed to introduce a tax reform which integrates the taxing function and resources of the three levels of government. This is a bill that has reduced rather than expanded the taxing base of the provinces. It is a bill that will put in doubt provincial revenues for the next five years. Those are the effects as I understand them.

Some of the provinces have expressed concern about the proposed elimination of federal estate and gift taxes on January 1, 1972. They have indicated that this proposal will not only create inequities between the taxation of existing wealth accumulations and future wealth accumulations but will thrust the burden of readjustment, if provincial revenue loss is to be avoided, entirely on to the provinces. All these factors require co-ordination of federal and provincial tax policies and make an assessment of the economic impact of the proposed legislation difficult. At the same time, we are concerned that the intention of the Ontario government to give tax credits for provincial sales tax and municipal taxes, and not to provide the 15