

Excise Tax Act

and not to sit for a few days, the constituents they were supposed to represent were in fact without representatives for that period. I am sure that otherwise several bills would have been brought forward, several pieces of legislation needed by Canadians would have been enacted.

I want to tell you as well that we in the Official Opposition have no intention of taking such action. I must say that like members of the Progressive Conservative Party, we may disagree on occasion with the Government. For instance, I agree with the general principle of the Bill before us, but I cannot accept the fact that once again, the Government has failed to keep most of its promises. But they will have to live with the fact that they are not meeting the commitments they made to the Canadian people.

However, what I was about to say, Mr. Speaker, is that although some of us disagree on occasion, we will say so in the House and we will vote accordingly. We do not intend to let the bells ring for weeks or do anything else which, in fact, would paralyse this Parliament and the government of our country. We, in this party, agree with the government when they say that Bill C-12 is a good bill; we admit it since this bill was copied from what the Liberals did in the past. We do not quite agree with the two or three parts of the bill which were amended, and I must say, even if I repeat myself, that the part dealing with the rebates to farmers, the part which applies to farmers is totally unsatisfactory because, as I said earlier, the government takes back what it gives the farmers in the first place. It probably takes back much more than it gave.

Thus, Mr. Speaker, I must say to the government that we, in this party, will continue at every opportunity to remind them of the commitment they made last September 4 to meet their 338 promises. Maybe more than 338 were made. Some Progressive Conservative Members may have made promises of their own in their ridings. It is even possible that the Member for Ottawa-Carleton (Mr. Turner) told his constituents they would not lose their jobs if they elected a Conservative government. That is not impossible. But the people of Ottawa-Carleton who have already lost their jobs or who are going to lose it will be disappointed when they realize that promise is worth nothing. Anyway, let us say 338 promises were made nationally. Our party will use every opportunity to remind the government to keep its commitments. Perhaps Members opposite will say they cannot do it because the government has no money. But they had the duty to get the facts and to do their work properly before making any commitment.

For instance, the Member for LaSalle (Mr. Lanthier), who apparently is a businessman, said earlier, Mr. Speaker, that in the business world you have to study the situation before you make a decision, or something to that effect. That is exactly what he should have done regarding the 338 promises.

The Acting Speaker (Mr. Charest): Questions and Comments?

[English]

Mr. Rodriguez: Mr. Speaker, sitting here listening to the Hon. Member for Glengarry-Prescott-Russell (Mr. Boudria), I found it strange and curious. The Hon. Member accused the Government of stealing his Party's Bill. He said that it took the tax proposals which the Liberal Government in the previous Parliament had put forward, that it took them holus-bolus and put them together in Bill C-12. The Hon. Member rose and said that they should be given credit for it, but I should like to ask him how he will vote on this Bill. Will he vote for Bill C-12 or will he vote against it?

Mr. Boudria: Mr. Speaker, as I indicated earlier in my remarks, a good part of the Bill is in fact a repeat of what had been introduced previously in the House. I have explained in great detail that there was a considerable resemblance. However, there are portions of the Bill with which I did not deal in my remarks. I am referring in particular to two clauses. One refers to the appeal procedure and another concerns the fuel tax rebate. The fuel tax rebate in no way reflects the promise of the Government last August and September. At that time the Government promised to do two things. Actually it made 338 promises, but as they pertained to this Bill there were two main themes. One was that the excise tax would be removed and that the increase in excise tax elsewhere would not be implemented.

The situation with which we are faced is that the Government is removing part of the excise tax. We acknowledge that. On the other hand, it is introducing through the back door other taxation measures. For instance, if the Government wants to be really honest with Canadians, this Bill should indicate that the excise tax is replaced with the tax I previously mentioned. Then we would know what is going on. In fact, the Government is removing one tax and replacing it with another. However, in the document to which I referred, they are not called taxes. They are called cost recovery, whatever that means. A cost recovery is nothing but a tax in disguise, not even a very good disguise. We all know that a fee charged by the Government for a service which was previously free is in fact a tax. To call it anything else is not perfectly honest. It is a tax or an increase in tax, but it is not a cost recovery.

Those are the concerns which I expressed previously in the House. I agree with the Hon. Member for Nickel Belt (Mr. Rodriguez) when he says that a good part of this Bill was introduced previously by the Liberals. I have acknowledged that. There are some differences which I just explained. When our Party introduced the Bill in the past and during the last election campaign, we never said, "Vote for us, we will give you 338 goodies and life will be beautiful thereafter".

Mr. Hnatyshyn: That is why you lost.

● (1530)

Mr. Boudria: I am glad to hear the Hon. House Leader say that we lost because we did not make promises with which we could not live. If that is the reason we lost, I feel better sitting on this side of the House. When I go to sleep at night, I do not