

know the contents of all of the speeches of all of my colleagues back throughout history.

I would like my hon. friend across the way to deal with the fact that his Government has increased the tax burden on ordinary Canadians over the last three years by some \$1,500. How could he do that at the same time that he allows profitable corporations to get away with paying no taxes whatsoever?

Mr. Nunziata: Madam Speaker, while one cannot expect the Hon. Member to remember all the speeches given by his colleagues, surely Canadians should be able to expect that members of the NDP remain consistent in every regard with regard to their national policy. I do not want to get into another battle with members of the NDP and their inconsistencies and hypocrisies. I want to ask the Hon. Member a question.

I listened to the Hon. Member's speech very carefully. I wonder if he could comment on the smoke and mirrors used by the Minister of Finance (Mr. Wilson) and the accounting trickery used by the Conservative Government with regard to the deficit. The Government likes to boast about the fact that the deficit has decreased over the last several years, but I am sure the Hon. Member will agree with me when I say that, to a large extent, it is all smoke and mirrors. It has all been done very surreptitiously, using accounting tricks.

One such trick is the acceleration of employer remittances. As the Hon. Member knows, up until this pseudo-Government came to office, employers were required to remit income tax, UIC and CPP payments once a month. As a result of an accounting trick and in order to reduce the deficit by over \$1 billion, the Government has required employers to make those remittances, first, every two weeks and, I understand, now weekly, to give the impression that the deficit has been reduced when in fact it is all tricks and smoke and mirrors. The deficit really is not reduced by the figure \$1.6 billion; it is just reduced for a period of a week or two weeks in order to make the Minister of Finance look good. In so doing, the Government is affecting the cash flow of many small businesses. I wonder if the Hon. Member has any thoughts on that.

Mr. Keeper: Madam Speaker, I find it interesting that my hon. colleague from the Liberal Party applies a moral standard to the NDP that of course no one would even try to apply to the Liberal Party, and that is consistency. If there is any Canadian who believes that Liberals hold consistency to be the highest principle, then I will seek to answer the question the Hon. Member asked about consistency.

Clearly the Government is engaged in smoke and mirrors with the deficit, but it is also engaged in something else. It is pursuing a policy that was started by the previous Liberal Government, in particular a policy that was started by the Hon. Member who is now the Leader of the Liberal Party (Mr. Turner), and that is the policy of giving a free ride to profitable corporations.

Excise Tax Act

If the Conservative Government and the previous Liberal Government had required profitable corporations to pay taxes, then there would be revenues so that the books could be balanced. There would be a way to reduce the deficit significantly and at the same time provide tax relief for ordinary Canadian families.

The Acting Speaker (Mrs. Champagne): Resuming debate.

Ms. Sheila Copps (Hamilton East): Madam Speaker, I am most happy to be able to speak to this issue. I cannot believe the statements coming from the mouths of NDP Members in the House of Commons today. We hear the Hon. Member talking about tax burdens and corporate tax rip-offs. When members of the NDP saw the effectiveness of the flow-through shares that were introduced by the previous Liberal Government, that so-called tax loophole, they did a quicker flip-flop on that issue than we have seen in a very long time. They do not mind standing up and preaching "no tax loopholes" except when it is a tax loophole that happens to be working.

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Mr. de Jong: That makes sense.

Ms. Copps: We do not mind people on either side of the House saying they are going to close off all tax loopholes, but please do not try to have it both ways. The NDP House Leader was actually wearing a button which said "save the flow" at the same time as the NDP finance critic was standing up in the House blasting away at corporate tax exemptions.

Mr. Nunziata: What hypocrisy.

Ms. Copps: I think the NDP owes this House an explanation. I hope for goodness' sake that when they talk about consistency they do not follow the pattern of their socialist colleagues in New Zealand who were the first in the western world to impose a tax on food. The socialist Government of New Zealand imposed a tax on food, and that was defended in this House. I am glad the Hon. Member for Ottawa Centre (Mr. Cassidy) is here because he will recall that when I asked him whether his Party, if it were the Government, would follow the example of the Government of New Zealand, he defended that socialist Government and its imposition of a tax on food.

Mr. Cassidy: I did not defend the tax on food and would not do it now.

Ms. Copps: As a matter of fact, if the Hon. Member with thin skin will look it up in *Hansard*, he will find that I asked him what he thought of this move by the socialist Government of New Zealand. He thought that Government had its own political agenda, and he was not prepared to criticize, God forbid, that socialist Government.

That is not what we are dealing with in this legislation but I think it has to be dealt with in the over-all context of tax reform because it is very easy for the NDP to stand up and rail