Privilege

this tax, because we said we could not get any information about it from the budget statement, the Minister of Finance said: "Well, you will just have to wait for the technical paper, wait for the technical paper", which did not come out until months after the budget statement was presented, after the House was adjourned for the summer.

I respectfully submit that it is not an answer to the point of privilege raised by the Leader of the Opposition today to say that there was some reference to a new sales tax in the budget statement, because the details of the government's tax which were contained in the ad we are talking about today were not in the budget statement.

On the contrary, the government went out of its way to write its budget statement in a form which hid the full, devious, unfair and harmful intentions it had about its new goods and services tax.

The fact there is a budget statement and it was approved by the Conservative majority in this house is not in any way an answer to our concern that this advertisement is a contempt of the House, because on its face it is false in that it conveys to the public the idea that a decision has been made which is final and irrevocable and all that people are now supposed to do is save the ad so they will be able to know the awful fate in store for them through the Conservatives' goods and services tax.

I might say that the government cannot have it both ways. On the one hand, at one point in his remarks the Minister of Justice was saying this ad was simply designed to tell people about the report of the finance committee in 1988. In the next breath he says: "Wait a minute, I am not certain about that. What I am really trying to say is that this ad tells people what was in the budget". He cannot have it both ways. The fact is it does neither. It is intended to convey on its face, by people who obviously knew what they were doing, that there had been a final decision which the people of Canada would have to submit to.

It might be asked whether the people of Canada, in reading this advertisement, understood that it was conveying the impression there was a final decision which involved this House of Commons. I am not suggesting that every Canadian is an expert in parliamentary proce-

dure, but I am sure that Canadians generally, if we asked them how a tax like this comes into effect, would say this happens because the House of Commons votes in favour of it.

Therefore, when this advertisement in question says in effect there will be a new tax on January 1, 1991, and that is it, the advertisement is intended to convey the idea that parliament has acted on it because that is, I am sure, the ordinary understanding of Canadians about how a tax like this is finally adopted and comes into effect. That being the case, it is clearly a contempt of parliament because it amounts to a misrepresentation of the role of this House in this matter at the time the ad was presented and even today as we speak.

We know that at the time the advertisement was presented no bill for adopting this tax had been approved by the House. No bill for that purpose had been even given first reading. In fact, in the technical paper that appeared a few weeks before the ad, the Minister said the bill had not even been drafted yet. There was not even a Ways and Means motion which, if adopted, might have given some foundation for an ad of this type, but even that had not happened. I submit what we have here is a case that falls squarely within the principle enunciated by Madam Sauvé. We have in this ad a misrepresentation of the role of this house.

Next we ask: Was this purposeful, was this intended? We are not dealing here with an offhand comment made by a minister facing a group of reporters in a scrum outside this House after Question Period. We are not dealing with an offhand comment by a minister in a quick radio or television interview. We are dealing with what is obviously a very fully thought through and deliberate act by people who are in many ways the elite of the Public Service of Canada, the officials of the Department of Finance acting on behalf of one of the senior ministers, the Minister of Finance, and therefore on behalf of the entire Government of Canada.

An advertisement of this type does not slip out without thought and reflection. It is not an accident. On its face it is a purposeful and deliberate act. Clearly, what we are talking about is the situation contemplated by Madam Sauvé when she laid down her very useful principles with