Let us look at the message that this government is giving with respect to its reductions in health. What is the message to the elderly and to those who need health care? Obviously, it is saying: "If you do get sick or if you do need health care, it is going to be more costly and risky." Obviously, the supports that were there are no longer there. The system is deteriorating. People are waiting longer for operations and for services that they used to be able to get quickly.

How can the government expect me to say anything positive about this budget when it has attacked two basic programs essential to the well-being of this country, health and education programs? I cannot and will not say anything positive because I think that the government has not only been dishonest with Canadians, it has betrayed Canadians.

Let me come to another point where the government has had some success through exaggerating the statement about no new taxes. If this were not Parliament, I would be calling it a blatant lie because it is. I have to say that it is a false statement.

I would ask you to ask Canadians whether or not they believe they will be paying more taxes as a result of this budget. Ask them whether or not the goods and services tax that will be implemented supposedly in January 1991 is a new tax that will be implemented during the current budgetary year? Ask them whether or not the withdrawals, the reductions in health, in education and in a number of other areas will necessitate the payment of additional taxes to the provinces, to municipalities, and indeed to individual Canadians. I urge you to ask them.

Of course, we have not even talked about the partial indexation of the income tax. My personal indexation will not keep up to inflation, neither will my salary category on which I pay taxes. There will be more taxes, new taxes paid on those measures because the government has not taken the time to change it to accommodate me and many other Canadians who need this kind of assistance.

Another big distortion is when the government suggested that there will be a growth in the transfer payments according to the growth in population. That is not true. The growth will be in tax transfers. It works this way. I quote from a report I received. "The minister is taking credit for increasing transfers which are really

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part of the existing provincial tax burden while the federal cash share is down. Total cash transfers for post-secondary education are down \$54 million". That is the truth of the matter.

[Translation]

Mr. Speaker, the Budget reflects the priorities and values of this government. A budget always reflects the priorities of an individual, an organization or a government.

If we look at the increases in certain budgets, we see a 5 per cent increase for Defence and a 20 per cent increase for the Canadian Security Intelligence Service. We see cutbacks in health and education, cutbacks that will affect senior citizens, Canadians who need help and young people who want to work towards a promising future—They say there are no new taxes, which is not true, because the goods and services tax is a new tax. A number of programs enjoy only partial indexation, which is a clear indication that we will pay a lot more taxes—new taxes—on measures that are already in place. Transfer payments to the provinces, to municipalities and to individuals will suffer.

This government claimed there would be no new taxes and that it was entirely fair in allowing certain departments to expand, but it has been extremely unfair in many areas such as health, education, programs for women, aboriginal people, multicultural groups, and so forth.

[English]

Mr. Nelson A. Riis (Kamloops): Mr. Speaker, I listened intently to my hon. colleague's comments. He joins the masses in opposition to the public outrage against the budget in questioning its legitimacy in a number of areas. The one area I noticed my hon. friend did not mention, because of its very critical importance in terms of the context in which the government places it, is the goods and services tax, a measure which we all clearly oppose.

I just want to clarify one point with my hon. friend. What is the Liberal party's position on the goods and services tax? Is it opposed to the goods and services tax in principle, or just opposed to it for the moment with the hope that maybe later it will have a chance to reap its benefits?