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report's recommendations which will cause a number of workers to be laid off. They believe that the Government of Canada refuses to make adjustments to reflect the fact that life in the North is hard, isolated and expensive.

Mr. Speaker, according to the disparity index for the 84 isolated communities designated by the Government of Quebec in October 1989, Lebel-sur-Quévillon ranks seventieth.

[English]

PROPOSED GOODS AND SERVICES TAX

Mr. Alex Kindy (Calgary Northeast): Mr. Speaker, I have the honour to present today, pursuant to Standing Order 36, a petition which has been certified by the clerk. It is from residents of Calgary Northeast who are opposed to the goods and services tax. Those residents feel that even reducing the taxation to 7 per cent is not acceptable. It is a discriminatory tax, hurting the consumer as well as hurting our trade ability with other countries.

I have a total of 11,000 signature and here are 1,011 more.

Hon. Roger C. Simmons (Burin-St. George's): Mr. Speaker, I have much pleasure in presenting a petition which calls upon Parliament to reject the goods and services tax. These people, in this case from the great province of New Brunswick, are like Canadians all over this country, including those from Alberta we just heard from and others we have heard from this morning and for the last many months.

They are saying one and the same thing: "Government, go back to the drawing board. We believe in tax reform, but we believe it ought to be in a form that does not sock it to poorer people".

That is what the goods and services tax is doing, and they are appealing to the good sense of the government back-benchers to reject this particular tax.

QUESTIONS ON THE ORDER PAPER

(Questions answered orally are indicated by an asterisk.)

Routine Proceedings

Mr. Albert Cooper (Parliamentary Secretary to Government House Leader): Mr. Speaker, the following questions will be answered today: Nos. 149, 180, 190 and 195.

[Text]

PENSION REFORM-COSTS OF ADMINISTRATION

Question No. 149-Mr. Whittaker:

Has the government any projections of the costs (both personnel and equipment) of administering the changes to the pension adjustment (PA), past service pension adjustment (PSPA) and pension adjustment reversal (PAR) reporting contained in the draft amendments to the *Income Tax Act* and, if so, what are they?

Hon. Otto John Jelinek (Minister of National Revenue): Pension Reform will be implemented in stages over a two-year period, provided Parliament approves the handling of PA, PAR and PSPA reporting. The estimated costs for personnel, capital acquisition and operating expenses based on the premise that all facets of Pension Reform become operational by January 1, 1990 are as follows:

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(a) Person Year Costs	151
(b) Capital Costs (\$000's)	4,814
(c) Operating Costs (\$000's)	7,857

STUDIES DONE BY THE DEPARTMENT OF FINANCE REGARDING VIA RAIL

Question No. 180-Mr. Benjamin:

Is the government aware of the studies done by the Department of Finance regarding VIA Rail and referred to by the Minister of Transport during Question Period on June 6, 1989 and, if so (a) what are their titles (b) what was their purpose (c) what conclusions did they reach (d) what methodology did they use?

Hon. Michael Wilson (Minister of Finance): The studies referred to by the Honourable Benoît Bouchard, Minister of Transport, on June 6, 1989 are those that were conducted as part of the Budget preparation exercise. Both the studies and methodologies were tabled and released publicly during the last week of April as part of the Budget documents.

They include a five-year fiscal plan and a detailed fiscal strategy for bringing the public debt under control and raising the living standards of Canadians.