

called it a small business bond. It will only be available after the end of this year to people in financial difficulty. It is not for development, it is simply there to help people in financial difficulty. It is a survival bond, and I suppose we need everything we can get in order to survive with the kind of ministers we have in this government. We may not even survive the winter as a result of the change in the Small Business Development Bond policy and many other detrimental effects of the budget.

The only beneficial provision dealing with the Small Business Development Bond is that it is extended to unincorporated business. We have suggested that on this side of the House and we are pleased to see it in the budget. It will help the farmers and—

An hon. Member: The fishermen.

Mr. Mayer: I cannot forget them. However, as the hon. member for Peterborough pointed out, it has been cut in half to \$20 million. We have all had a chance to make our plea that the small business development bond be expanded to cover unincorporated businesses, for which it was originally intended. About five months ago I had occasion to talk to the Canadian Federation of Independent Business. They pointed out to me that from the models they worked with, they arrived at a figure which showed the Small Business Development Bond was the cheapest way of creating jobs in Canada, less expensive than some of the DREE programs.

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It seems to me that if the government were really serious about renewal and creating jobs in the economy, it would have taken a better look at the small business development bond and not changed it to the point where it will be ineffectual. It has been changed so that the interest will apply only at rates above 6 per cent. It has been said many times that the government has gutted the small business development bond. That demonstrates that the philosophy of this government is very similar to the philosophy of the New Democratic Party, and that is that everything produced by the private sector or by the individual is the government's and that only by decree and by the generosity of the government it allows people to keep what is rightfully theirs. That is not the way to encourage production or to attack inflation. The best way to attack inflation, as we all should know, is to encourage production and, as I have already said, this budget will discourage production. That is already happening across the country. In fact, if the minister were to be honest and straightforward and if he were to look at the editorials from across the country, he would have to admit that this budget has been questioned and condemned by more newspapers and more people than any other budget presented—in my memory, at least.

Mr. King: Ever.

Mr. Mayer: I point out to the minister that some regulations will have to be changed, and I hope he is ready for the work

his department is going to have to do. According to a summary done by one of the chartered accounting firms in Canada:

The tax changes can only be described as massive; there are 165 resolutions dealing with the Income Tax Act, 3 amendments to the Income Tax Application Rules, 10 changes to the Petroleum and Gas Revenue Tax act, 17 resolutions dealing with the Excise Tax Act, not to mention the amendments (or perhaps a brand new act) required to shift the level of tax—

It seems to me that the budget falls very short on that score as well.

A budget should be fair to all people. All people should be able to take advantage of its provisions equally, and the provisions should be simple and straightforward. It seems to me that the people who will get the best advantage from this budget are tax accountants and tax lawyers. We have already seen evidence of that. The Income Tax Act is a massive document, and it is a horrendous job for the average person to try to understand it. In fact, I do not think the average person has a hope of understanding it. Therefore, he will have to rely on tax lawyers and tax accountants who will have to be in conversation and correspondence with the minister's department. This will create problems and prevent the country from being as productive as it is capable of being.

Getting to my area of the country, I would like to talk briefly about some of the transportation problems we have there and about the fact that this budget does not deal with those problems at all. In the Speech from the Throne a year and a half ago the Prime Minister promised double tracking. That was laughable. It was mentioned previously in the election campaign of 1980. We thought of it as a joke at that time. It would be double costing, double dealing, double talking—anything but an improvement on the transportation system, which needs to be improved so that all of Canada can take advantage of western Canada's ability to produce and export grain.

Saturday was a very sad day for me. I was in Portage la Prairie and watched the last VIA Rail Super Continental pull out. The Prime Minister's idea of double tracking seems to be to take away half our passenger service. I suppose that is what we have come to expect from the Prime Minister. He promised no wage and price controls and then brought them in. He promised that an 18-cent increase in the price of gasoline would not happen. The price went up 80 cents. We should learn that when he says double track, he means half track. That is exactly what has happened to our rail passenger service in western Canada.

Mr. Nielsen: Half track Prime Minister.

Mr. Mayer: That is a good handle for him. What has happened is an insult to the good people who have dedicated their lives to the railroads of this country and to providing transportation for Canadians from one coast to the other.

To talk about something other than rail passenger movement, the whole area of grain transportation is in a crisis because of our ability to move grain to export position. We have seen no movement at all on the part of the Prime Minister, the minister in the other place responsible for the