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the previous federal government certainly has not helped the situation.

The federal government now appears to want to avoid the visible and direct association with the severe measures it has implemented to restore its financial health. Off-loading delivers tax increases and service cuts to the public indirectly via the provinces. For obvious political reasons, the federal government is trying to direct this so the provincial governments will take the blame.

I referred initially to what seems to be the continuing threat within this legislation to push the provinces into harmonizing their provincial sales taxes with the federal goods and services tax.

An hon. member: A good idea.

Mr. Kristiansen: A good idea, the member opposite says. Does he really want to see a situation where, in order to get necessary revenues, provinces are forced to levy their provincial sales tax on all items, such as children's clothing and a number of other areas? The provinces in their wisdom have for years and years decided not to be subject to general revenue-creating mechanisms, in order to exclude people from paying taxes on goods and services which are essential for the basic maintenance of the family?

The goods and services tax has been a very blunt instrument. It has not reflected the kind of fine tuning of provincial sales taxes different provinces have developed over the years with regard for the needs and attitudes of their own populations.

We think it is fundamentally wrong for the federal government, by one means or another, and this means in particular, to attempt to force those provinces to alter their taxation base. That is not co-operative federalism. It is not co-operative financing. It is not co-operative fund raising. It is not co-operative government. It does not make sense and it is not fair.

Earlier, one of my colleagues made a point about the 37 cent cost of living increase to old age pensioners' cheques. While that may not be strictly relevant to the debate before us, I think it does demonstrate the kind of problem as seen by many of our electors and voters. In this country, pensioners who have paid their way for years and years get 37 cents a month as their pension increase. As my colleague mentioned, that does not even

pay the tax on a cheap hamburger. This country has suffered from economic mismanagement for years and years.

I do not want to go on any longer. Soon we will move to Question Period. I hope the government rethinks its attitude to this legislation, stops blackmailing, stops managing a protection racket and gets down to serious co-operative discussions with the provinces as to what moneys are required and how it should be spent.

Mr. Speaker: It being two o'clock p.m., the House will now proceed to Statements by Members pursuant to Standing Order 31.

## STATEMENTS PURSUANT TO S. O. 31

[Translation]

## NATIONAL HOCKEY LEAGUE

Mr. Guy Saint-Julien (Abitibi): Mr. Speaker, the National Hockey League players are wrong. According to Gilles Bourcier in today's *La Presse*, 62 per cent of the people in the Montreal area condemn the strike by the NHL players and 40 per cent of Montrealers are behind the team owners. They would rather believe the Canadiens' general manager, Serge Savard, who is from Abitibi. People do not appreciate being deprived of their favorite springtime entertainment, especially when the obstacle is a group of athletes who are considered to be very well paid.

I greatly appreciate the action taken by the management of the Montreal Canadiens hockey club in opening their books to the public, as I do with my expenses as a member of Parliament.

[English]

## JUSTICE

Mr. Francis G. LeBlanc (Cape Breton Highlands—Canso): Mr. Speaker, what has been going on over at the justice minister's office this last year? They certainly do not seem to have been doing their jobs. Since the March 1991 retirement of Judge MacPherson, Nova Scotia County Court District 6 has been without a judge.