

cent. In 1983 and 1984 its effective rate was no higher than 5 per cent.

If we had an equitable and fair tax system, and had Standard Trustco been required to pay a tax rate of 25 per cent on its profits, average Canadians would have paid \$4 million less in tax because of this one company alone. On behalf of all Canadian taxpayers I announce today's award to highlight the need for real and substantive tax reform to end the give-aways perpetuated by successive Liberal and Progressive Conservative Governments.

* * *

STATUS OF WOMEN

PERSONS AWARDS RECIPIENTS

Mrs. Barbara Sparrow (Calgary South): Mr. Speaker, on the occasion of Persons Day, tribute is properly being paid to the five Alberta women who led the fight for women's recognition as persons in 1929. On October 18 of that year women in Canada won the legal right to be recognized as persons, thus giving Canadian women the right to become Senators. This victory was through the efforts of the five famous Alberta women: Emily Murphy, Louise McKinney, Nellie McClung, Irene Parlby, and Henriette Muir Edwards.

The five women to be honoured by the Governor General on October 22 with the Persons Award represent the diverse talents of women across Canada. They are: Elizabeth Carr, the Hon. Muriel McQueen Ferguson, Denyse Belanger Rochon, Berenice Sisler, and Helen Yeo. They are worthy successors to the standard of commitment set by Emily Murphy and her courageous group 56 years ago.

* * *

EXCISE TAX

PROTEST AGAINST TAX ON IMPORTED BOOKS

Mrs. Sheila Finestone (Mount Royal): Mr. Speaker, today marks the beginning of Freedom to Read Week in Canada. However, the Government's 10 per cent retaliatory tariff on English-language books has broken a long-standing practice of all Governments exempting books from sales and excise taxes. Not even the Soviet Union and South Africa have such strong measures.

More than 80,000 postcards of protest have been sent to the Minister of Finance (Mr. Wilson) by Canadian readers. Booksellers report increasing resistance to the higher prices. Publishers are cancelling co-publishing ventures, resulting in fewer book options and potential job losses. The European Community has launched a protest against the tariff, as has the British Publishers' Association, and both are considering retaliatory measures.

S.O. 21

The Minister of Finance proudly announced a \$13 million support program for book publishing but then taxed \$36 million for his Treasury. Is this a coherent Conservative policy in support of Canadian culture?

The Christmas season marks the peak period of book sales. I ask the Government once more to remove this poorly planned, ill-conceived tariff before irreversible damage is done to Canada's book publishing industry.

* * *

SMALL BUSINESS

SUPPORT URGED FOR WOMEN ENTREPRENEURS

Mrs. Mary Collins (Capilano): Mr. Speaker, this week we celebrate Small Business Week and honour the 750,000 Canadian men and women who create, own, and operate small businesses in all regions of the country. I am particularly pleased by the increased emphasis within the native community on developing economic self-reliance through entrepreneurship and, as well, by the growing number of women involved in small business. Indeed, in British Columbia women are starting up their own businesses twice as often as their male counterparts. The biggest single problem they face is obtaining funding. I urge the Minister to work with financial institutions to facilitate credit for women entrepreneurs.

The Government's record of support of small business and of the three million Canadians who work in this sector is clear. It can be evidenced by our efforts to reduce the tax burden on small businesses, increase by \$1 billion funding for loan guarantees, free up pension funds for investment and, most important, create a climate of confidence that has led to increased investments and lower interest rates, something which is of major benefit to small businesses in Canada.

* * *

● (1415)

UNEMPLOYMENT INSURANCE

CRITICISM OF OPPOSITION'S TACTICS

Mr. Lawrence I. O'Neil (Cape Breton Highlands—Canso): Mr. Speaker, I rise today to ask that Liberal and NDP Members discontinue scare tactics directed at UIC claimants. Surely these claimants have enough to worry about.

Why would the Opposition make these charges about the Forget Commission report before the report has been released and before it has been made available in total to Members of Parliament and the public? This is shameful politicking.

The Forget Royal Commission Report is just that—a report. To say that it is government policy just to achieve perceived political gains is to put politics before people.