

Government Orders

have failed the Canadian people. They have failed this institution. They lack the moral authority to govern.

• (1650)

I concur on behalf of my party and its members with the motion put forward by the House leader of the New Democratic Party today in this Chamber. We would invite at the first possible opportunity an election in this country to debate the record of this government. If they are so confident of their case, allow them to take their case to the highest court in the land, and the highest court in the land is the people of this country.

I say to this Prime Minister and to those Conservative members opposite, put your money where your mouth is, let's go to the polls and let the people decide.

Mr. Murray W. Dorin (Edmonton Northwest): Mr. Speaker, the hon. member who just spoke talked about hypocrisy and lack of action. Frankly, I have rarely heard such a speech that was laden with so much of it.

I would like to ask him a question and I would like to focus this way, because he is suggesting there should be an election. I would say to him that at a proper time there will be and perhaps at that time his party would be willing to unveil just what their alternative would be if they were so fortunate as to win the election, which I doubt will happen.

In 1937 the Liberals appointed a royal commission, the Rowell-Sirois commission. It reported in 1940, criticizing the pyramiding resulting from the imposition of the existing manufacturers' sales tax and called for change.

In 1955, the Liberal government of the day appointed a sales tax committee to study the commodity taxes. In 1956, again it appointed another committee. A later government in 1962 appointed a royal commission to inquire into and report upon the incidents and effects of taxation and to recommend improvements. In 1966, it reported, and said that there should be an alternative to the existing federal sales tax. I quote from *Hansard* of 1974 as follows:

Also, the reduction of sales tax on building materials should remind us that when the legislation covering reform of the personal and corporate income tax became law two years ago, it was stated that the next stage of tax reform would deal with federal sales and

excise taxes. Nothing has been heard about the status of that review since then, and I suggest it is time we had a report on what is happening with it. The fact is, however, that a major change was made on what is essentially an ad hoc basis, in our sales tax system in the current budget. This is a strong argument for the completion of this review and the publication by the government of proposals for public discussion.

That was the hon. member for Windsor West in 1974. Finally, in 1975, as part of the federal budget, the then Minister of Finance, Mr. Turner at the time, introduced a discussion paper. That discussion paper had a good deal to say about value added taxes. I will not read it all here now. It talked about value added taxes and what should be done with the existing federal sales tax.

In June 1977 the federal government directed that further study was in order. It appointed the commodity tax review group, an assortment of selected bureaucrats in the Departments of National Revenue and Finance.

The Liberals have paid for royal commissions, bureaucratic reports and public study into the flaws of the tax for 50 years. These studies repeatedly recommended changes, but no action. Finally, in 1982, the government was going to do something. Price-Waterhouse excitedly reported that the long awaited changes to the federal tax system as well as some changes in excise taxes were announced by then Finance Minister Allan MacEachen in his budget. Then Finance Minister MacEachen, of course, we know where he is now.

My question to the member is when will he and his party tell us just what exactly they would suggest if there was an election?

An hon. member: Gas at 18 cents a gallon.

[*Translation*]

The Acting Speaker (Mr. DeBlois): The hon. member for Ottawa—Vanier, on a point of order.

Mr. Gauthier: Mr. Speaker, on a point of order. The Standing Orders provide for 10 minutes of questions and comments. Today, I noticed that the Conservative members in particular are taking up the entire 10-minute period, so there is no time to answer questions. Could we ask the hon. member what his question is so that we can answer it?