

Taxation

I find it passing strange that this House should be dealing with this bill in its present form after the House had subsequently decided that such should not be the case. Standing Order 60(11) states:

The adoption of any Ways and Means motion shall be an order to bring in a bill or bills based on the provisions of any such motion.

That is to be cleanly interpreted. The bill is to be based upon the provisions of a motion. I look at the budgetary papers and the notices of Ways and Means motions filed by the minister with regard to this particular budget. There is a notice of Ways and Means motion to amend the Income Tax Act (No. 1) and a notice of Ways and Means motion to amend the Income Tax Application Rules (1971). Then there is a notice of Ways and Means motion to amend the Petroleum and Gas Revenue Tax Act; a notice of Ways and Means motion to amend the Income Tax Act (No. 2); a notice of Ways and Means motion to amend the Excise Tax Act (No. 1); a notice of Ways and Means motion to amend the Excise Tax Act (No. 2); and also a notice of Ways and Means motion with regard to the Customs Tariff. There is not a single word about borrowing authority.

This Bill C-93 is wrong. I know the Speaker has ruled differently and I must accept the ruling, but I do not have to agree with it. It is very wrong. We changed it with regard to Bill C-94 and there will never be another repetition. However, this bill takes us down a bifurcation in the road of procedure at the next stage. A Ways and Means motion based upon the budget takes us into Committee of the Whole, but there is no Ways and Means motion with regard to borrowing authority. Borrowing authority bills take us down into the standing committee. Therefore, any ragamuffin Ways and Means motion tacked on to a standard procedural motion at second reading should not keep it in the House. There is a schizophrenic direction given as a result of this combination. It is for that reason that the blessed thing is nonsense.

Let us see what Bill C-93 contains. First of all, Part I is entitled Borrowing Authority, 1982-83. Part II is entitled Excise Tax Act. There are some changes with regard to wine. There is a great relationship in the bill between the Excise Tax Act with respect to wine and the borrowing authority.

Under Part II, Clause 4(2), with regard to the Excise Tax Act, there are provisions concerning pipeline gas and the operation of the pipeline. Then there are provisions respecting the level of taxation on ethane and propane.

• (1650)

Then we go to Part III. This is an entirely new tax which had been provided for on a previous occasion. It was known as the Petroleum and Gas Revenue Tax Act. Frankly, this is a wellhead revenue tax. There is a division, first dealing with revenue tax and secondly a royalties tax.

Can someone, preferably the Minister of State for Finance, advise me what is the principle of this bill? It stretches from increasing the excise tax on wine and on pipeline gas through wellhead revenues, royalties to a borrowing authority. There is absolutely no relationship. Those on the government side cannot insist that a second reading motion shall be adoption in principle. They will come up against a blank wall because

there is no principle to the bill. It is as unprincipled as the government that put it forward.

On this occasion, are we to discuss the borrowing authority, the measurement of and the changes in the tax on natural gas, or are we going to consider the heinous tax on wellhead revenues which has caused so much grief in the petroleum industry and to Canadians?

With its unprincipled desires and greed, this government seized all it could from the petroleum industry and laid it on the backs of Canadians. It has an unceasing, ever-growing greed and hunger for revenue. The other day when the government of the province of Alberta announced a \$5.4 billion plan of remission of royalties and assistance to the domestic oil industry, the minister's colleague, the minister of energy, reportedly said that the federal government had every right to move into that field and acquire those funds.

In the last few years the Government of Canada has been guilty of fashioning not one udder but two udders and taking all teats from it so that it can take the whole of the revenues from the oil industry which rightfully belong to the industry and the provinces.

Government members will say the Government of Canada has a right to revenues from the petroleum industry. Government has no right to tax. It has the power to tax, but no right to a particular revenue. That is the difference. There is no ordained principle of government, certainly not with the type of government we have in Canada, to certain revenues. The government can raise revenues to discharge its responsibilities; that is so. It has limited powers which it shares with other levels of government. Some people assert that as soon as an individual earns a dollar, the government has the right to a certain percentage of that dollar and to claim it immediately. I have seen that in writings by some income tax officials. I deny that that is a right. We have not yet reached that stage, unless we accept the principle that the citizens and corporations of Canada exist for the benefit of the state.

We have gone through the Constitution debate in the past year. There was one fundamental quarrel I had with the government, and that was that government could impose a Constitution on the people. By what right? A Constitution is a body of rules and laws given by the people to government for its governance. It flows from the people to government, not the other way around.

We now see those in power, the administrative bureaucracy, looking upon people and good corporate bodies as though they exist for the benefit and exercise of the authority of that administrative bureaucracy and its captive government. That is what it is. Many of these provisions are nothing but the thinking of the administrative bureaucracy. First they acquire and then hold on to as much of the revenue in this country as they can get without the authority of this House. It is a *pro forma*.

Estimates in this House are discussed and passed under guillotine. Ministers are not held accountable. In many