

helping these people when they have to suffer the nefarious results of this tax on their livelihood. It may help some of the poorer people. These people are already having a very difficult time. They are going to have an even harder time.

Let us speak about our middle income people with families. We are going to be discriminating against them. Again they are going to have to suffer and pay this extra money because they have children. We should be helping them, not hindering them.

We talk in terms of heating our homes. We know how difficult, how large and how cold many of the regions of our country are. I do not know, Mr. Speaker, if you have ever been cold in the winter time, but it is not funny and especially when you are a little child. How can this government be imposing a tax on heating, on the fuel to heat our homes, for these families with children, these poor families, these middle income families. It is as vital to our life here in Canada as food. Yet this government persists in imposing this tax.

Now we have the crisis in the gulf. This will escalate inflation. It will escalate the cost of heating our homes. Again the tax will come on top of this.

I wanted the government to take note of how difficult life is for families, for just average families, as well as poor families. Can the government please reconsider its tax on some of these items? It is not fair to say to the future generations: "We are going to give you a few dollars today so we can help you out". This tax is extremely regressive. It is extremely regressive because of the size of our country.

The parents of a child who live in the far north of our country will have to pay far more for that piece of clothing. By the way, there is no manufacturers' sales tax on clothing right now. There may be minute taxes buried somewhere here and there, but there is no real manufacturers' sales tax on clothing. In any event, added to the cost of manufacturing that piece of clothing will be the cost of shipping it to wherever this child or this family lives. The further away it is, the more costly it is. Add to it the cost of transportation now the escalation in the cost of fuel. Again the cost of this skidoo suit, the hat, or the mitts will be even higher. The farther away one moves from the major centres, the more costly it is going to be.

When we speak about how regressive this goods and services tax is, that is what we mean. We mean that they

are going to cause even more difficulty for those people in those areas that are far away from the major centres, those same areas that have the longest winters and the longest nights, where hydro or light is essential. It is essential if these children want to learn, to go to school, because without light they cannot read.

• (1905)

This brings me to another topic concerning the GST which is to be applied on reading materials. Again we are going to be taxing learning. How do we expect to have another generation of people who can know more and can compete in the world around us. We have said it and this government has said it: training and retraining is the answer. Yet we are going to tax the very books by which they will learn.

It is absolutely incredible that this government persists in imposing this tax at this time when businesses are closing down, when people are losing their jobs, and when fuel costs are escalating.

I beg this government to reconsider, to wait a little while perhaps. If it must have this tax, it should at least wait until this recession slows down and the economy of the country is in a better condition to withstand the harshness of this tax.

[*Translation*]

**Mrs. Lise Bourgault (Parliamentary Secretary to Minister of National Health and Welfare):** Mr. Speaker, the hon. member for Sudbury is asking the government to drop the GST. What the hon. member did not say is that her leader, who recently was obliged to declare his position because he is now running in a by-election in New Brunswick, said that he did not know what kind of tax it might be but did not dismiss the possibility that he might keep the GST in its present form, because he realizes that the only way to a fairer tax system is to introduce the goods and services tax.

Mr. Speaker, I agree with the hon. member that the situation of poor children in Canada is dramatic. We have been saying this for a long time. It is absolutely incredible. The gap between rich and poor is widening, and obviously we must do something about it. What we can do, as a responsible government, is to take the money from income tax and other taxes and redistribute it to Canadians who need it most.

The hon. member forgot to mention that when we came to power in 1984, we found a horrific debt which is now taking on gigantic proportions. Everyone agrees that