

### Oral Questions

Although no one expects initial estimates to be perfect, yours is simply incompetent. Since when did the government give you a blank cheque to spend whatever you want to close CFB London and expand CFB Petawawa? Will the Minister rescind this action and put it on hold—

**Mr. Speaker:** The hon. member's time has expired.

\* \* \*

### GOVERNOR GENERAL OF CANADA

**Mr. Geoff Wilson (Swift Current—Maple Creek—Assiniboia):** Mr. Speaker, it was with an enormous sense of pride that Saskatchewan people this morning viewed the swearing in of one of their own as Canada's twenty-fourth Governor General.

**Some hon. members:** Hear, hear!

**Mr. Wilson (Swift Current—Maple Creek—Assiniboia)** Canada's new Governor General is a son of Saskatchewan. He is a graduate of the University of Saskatchewan who distinguished himself as a lawyer, as a member of Parliament and as a minister of the Crown. Indeed, this Governor General and his wife have dedicated the better part of their lives to distinguished public service.

Mr. Speaker, I am sure I join all of Saskatchewan and, indeed, all Canadians in extending sincere congratulations and best wishes to Their Excellencies, the Hon. Ray Hnatyshyn and Mrs. Gerda Hnatyshyn.

### ORAL QUESTION PERIOD

[English]

#### GOODS AND SERVICES TAX

**Mr. Douglas Young (Gloucester):** Mr. Speaker, my question is for the Minister of Finance.

We are entering into a new phase of the goods and services tax. One of the criteria that he put forward for the goods and services tax was that it be simple. This is just part of the simplicity that he is going to perpetrate on Canadians, over 300 pages. I quote from page 112, just one of the simple calculations the Minister is going to inflict on Canadian business:

$$(A + B) + (C \times (100 \text{ percent}) - B)$$

This is the kind of thing that the Minister is putting forward. Is the the minister convinced that small business in this country believes that his proposal is going to be simple? Is he still adamant about putting forward the GST regardless of what it is going to do to small business in Canada?

**Hon. Michael Wilson (Minister of Finance):** Mr. Speaker, as the hon. member is well aware we have put a number of features into the GST system so that it will help small business comply with the tax and help them in their business practices. One of these is the simplified accounting procedures we have provided for, but we have indicated that if there are any other proposals as to ways that the accounting systems can be simplified we are quite willing to look at that.

We have provided for a less frequent payment period for small businesses. Small businesses can pay either four times a year every three months or, if they are quite small businesses, they only have to do their tax calculation once a year.

There are ways in which we are reaching out. There are ways that we are listening to small business. Finally, we have embarked on discussions with the provinces to find ways whereby we can co-ordinate our activities with the provinces, with the prime objective of reducing the compliance burden for small businesses.

[Translation]

**Mr. Douglas Young (Gloucester):** The Minister insists on continuing his attack on small business in this country. Instead of letting small businesses get on with their work and create jobs in Canada, the Minister of Finance is raising a small army to collect his GST. Mr. Speaker, my question to the Minister of Finance is this: Does the government still intend to raise an administrative army of about 4 000 new employees, with an average annual salary of between \$37,000 and \$40,000, to collect the proceeds of the GST that will come out of the pockets of Canada's taxpayers?

[English]

**Hon. Michael Wilson (Minister of Finance):** Mr. Speaker, I believe that my friend is very much aware that one of the outcomes that we hope will happen as a result of our discussions with the provinces is some combined effort so that we can reduce the number of public servants needed.

**An hon. member:** You don't know?