

excise taxes as well, especially in cases like putting a ten cents per gallon tax on gasoline.

This tax is going to hit the workers and people on pensions as well as the younger generation. The Minister of Finance (Mr. Turner) said that certain categories of people and business would be exempt. This was an effort to soften the blow, to confuse the people—and they certainly are confused by that stipulation. Who is going to be exempted, and how are they going to get their money back? There is a lot of talk about rebates. The government House leader keeps saying that if we do not get this bill through, people will not get their rebates on gasoline. As soon as the government brought in the budget, the tax was imposed. Now they are trying to blackmail us to say nothing about it, not to let the people know what is going to happen to them. But within a year or two they will know all about this kind of tax.

Do the people who are going to be exempt know who they are? Do those who are going to get a rebate know who they are? When asked to elaborate on this, the Minister of Finance said that the Minister of National Revenue (Mr. Basford) is going to announce the categories that will be exempt. This should have been the first thing to happen, Mr. Speaker. It appears to me that imposing this tax in the first place, and then making refunds to certain people, is going to create an administrative nightmare.

As a farmer, I have had some experience in getting exemptions on gasoline tax at the provincial level. At one time we were required to fill out a form for rebate or exemption on that portion of the gasoline that was used in the farming operation. This has the effect of people putting in for exemptions that they should not have: it is a licence to steal. It would have been a tremendous cost to the farmer to keep accurate records of the amount of gas that should have been tax free. He would have had to put in gas pumps to measure it, so most of the time it was just done by guess or by golly. I realize that most farmers do their level best to keep their records straight; nevertheless, the opportunity is there and some people may try to get far more money rebated than they are entitled to for the gas they have actually used in their operations.

● (1550)

I am not sure who is going to be exempt, because that is not clear from this bill and the Minister of National Revenue has not made any statement on it. So we don't know who it is going to be. It appears that most people in business are going to get a rebate. They will buy gasoline at the pump, pay the full price and keep records to show exactly how much they bought. Some time or other they are supposed to make representations to the federal government for a rebate of the tax they paid. Just think of the cash flow which is going to be involved, and the amounts of money which will be paid as a rebate. Just stop and think of the bureaucratic organization this government will need to put in place if it is to police this tax properly. Let us hope that this is not the first step, or another step, toward a police state in Canada.

The Minister of Finance said the government is going to make \$350 million in revenue from this tax. My guess is that if the government has to put in place the organization to police the tax properly, it will cost just about as much

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to collect the tax as the amount the tax will bring in. Think of all the costs, think of all the problems and troubles of individual people in Canada who will try to get a rebate on what they pay for their gas.

Are people who are working to be considered as businessmen? Are individual people to be considered as being in the realm of business? How about the loggers of my constituency of Okanagan Boundary? They have to go to work every day on an individual basis. There is no real way that a bus system can be put in place to carry them to work. Are they going to get a rebate, or are they to be considered as individuals and is this tax to be just part of the cost they must carry in order to get to their jobs?

If the logic of this tax is carried far enough, and if it is only going to apply to people who are not in business, or who are on vacation or driving their car for the fun of it, it means that everybody is going to be able to apply for a rebate. When you stop and think of it, you will realize that what I say about bureaucratic organization for policing and collecting this tax is very true. How about the miners? They cannot live at the mine site. In my riding the mine sites are back in the hills. They cannot live there; they have to drive to the mine. Are they to pay this tax to go to work, or will they be exempt as they should be, as any other business person is to be? Is the tax to be, as I say, imposed right on the backs of workers?

In my riding there is no transportation system, really, other than cars. It is not easy to put in place a bus system. My riding is not like a big city, although in the 100-mile extension up and down the beautiful Okanagan Lake and valley it is just like a city. But there is no way that they can put in a proper bus system to accommodate the people. So the car has to be used for transportation. At one time we used to have a rail system out of the valley, but that has been abandoned. A little while ago they even decided to take the railway station out of the junction at Kamloops. There is not even a railway station there any more for anyone who wants to catch the main line CNR or CPR train to eastern Canada. Our transportation systems do not exist; they are not in place; they are not what the minister visualized.

I do not think anyone really sat down and constructively thought about what this ten-cent a gallon tax would really mean for the ordinary Canadian people. No one thought about how they would administer the tax or if it would really work. I think it was a dream perpetrated on the Canadian people. I can tell you, I have never talked to anyone who likes it—except a few backbenchers on the government side.

Mr. Epp: And they want to withdraw it.

An hon. Member: No, we do not.

Mr. Epp: Come off it. You still want to withdraw it.

Mr. Whittaker: None of them get up to speak. A few make little asides here and there, but they are not getting up to speak and tell us what they think about the tax. That leads me to believe they like it. They think it is great just because the cabinet decided to impose it on the Canadian people. It is a very unfair tax. It is one of the most unfair and unrealistic taxes that could have been imposed on the