

suggests a kind of arrogance that one would have thought the Government would have taken longer in coming to. I know that coming to the House of Commons with 211 Members was a very, very heady sensation. The actions of the Government over the past year and other errors of omission, shall we say, which were committed, surely reflect the fact that the Government was so very sure in its numbers that it felt it could do anything. With much less than 211 Members it can, under the present rules, restrict debate and force us to express ourselves by voting against a matter, but in fact allow the measure to be carried through.

The traditions of Parliament are very, very strong. There are any number of Members of past Conservative caucuses who are spinning in their graves these days as they contemplate a Government bringing in time limitation motions and forcing matters to a vote, taking them out of the hands of Members of the House of Commons. It is not any kind of illegitimate use of the position of an Opposition member to oppose an action of the Government if one thinks it is unwise. There is abundant reason for saying that the tax measures with which we are faced in this particular Bill are unwise. Given that, we have a positive duty to the people of Canada to object to this measure with all the energy we have, knowing always that the rules of the House of Commons now impose very severe constraints on us. Particularly when we are few in number in the House, the possibility of our debating measures indefinitely is obviously very, very limited.

I suppose members of the Government might say that we are few in number because that is what the Canadian people thought of us on September 4 and therefore we should be quiet and let them govern the country as they see fit. Of course, the Canadian people do not see things quite that way any longer. Many, many Canadians know that on September 4, 1984 they made a very serious mistake. I think they are quite supportive of us in criticizing the Government's actions, as is, in fact, our constitutional responsibility, and in pointing out the weaknesses of the programs which the Government has put forward.

I have suggested, Mr. Speaker, that what the Government has put before us in Bill C-80 is a mistake. Members in the Government caucus argue that the deficit had to be dealt with. I will not deny the truth of that proposition. It is a question of how to do it. What members of the Government, private Members included, do not talk about is one of the brute realities which the Auditor General of Canada has pointed out, that is, that the federal Government neglects to collect large amounts of taxes due to provisions such as those of the accelerated capital cost allowances which allow companies to avoid taxes. In just the past weeks we have seen some examples of that sort in the provisions which the Olympia & York interests were able to exploit to acquire Gulf Oil. More recent revelations of the Auditor General indicated provisions which Dome Petroleum was allowed to use earlier this year which will allow it to escape paying hundreds of millions of dollars of taxes.

Excise Tax Act

If in fact the Auditor General is correct in saying that the total of the taxes which are not paid year after year is \$35 billion to \$50 billion, then I do not understand how any Conservative who can think straight and add and subtract does not realize that the deficit is in fact a result of the tax laws of the country. There are people who are bearing the burden of taxation because the Conservative Government, which felt the same way as the Liberal Government did in the past, has refused to take large and effective action and has left the burden of taxation on individuals and small businesses while large business gets away with all kinds of tax breaks. Some solemn shaking of the head will not change the reality that if the total tax revenue that is not received exceeds \$35 billion it will be more than equivalent than the entire deficit in the current Budget. Those Members who do not see the country from the Bay Street perspective will appreciate that if the Government does not close that collection of loopholes it will have no choice but to do exactly what is provided for in Bill C-80 and other measures. The Government will decide to tax the little people in Canada, the individuals, families and small businesses, while the wealthy and large businesses in this country will escape the burden of taxation.

● (1630)

Many Conservative Members will not be back to the next Parliament of Canada. Those Members will want to think about that because in their communities across the country, from Erie to Fraser Valley West and all the way to the East Coast, there are people who will realize that they will have less money to spend next year. They realize that the small businesses in their communities which depend totally on the people in those communities with whom they do business will suffer because of a decline in business.

There are those Members who believe that the way to create a prosperous Canada is to lower the deficit by cutting the expenditures on the one hand while increasing taxes on the little people, including small business and low and middle income Canadians. Those Canadians will say that they did not get the change for which they voted on September 4. Rather, they will see that they got another dose of Liberal Government as far as taxes are concerned and, therefore, ought to look elsewhere. It will be obvious to those Canadians that the old line Parties are exactly as described by predecessors in my Party and caucus over the years. They are Tweedledum and Tweedledee. As David Lewis would say occasionally, I believe, they are Tweedledum and Tweedledumber.

Surely the Conservatives should know better as a Government. The tax measures contained in Bill C-80 have the potential of ultimately reducing the revenues of Government so that the deficit is even worse afterward than it was before. Those Conservative Members should begin pushing the Minister of Finance (Mr. Wilson) and their caucus into action. We want substantial tax reform. The people of Canada expect a reduction in the tax burden.

The Acting Speaker (Mr. Charest): I regret to interrupt the Hon. Member but his time has expired.