

and that it is extended for one year to December 31, 1990, pending the so-called sales tax reform. The bill also contains some minor technical amendments relating to the so-called burden of proof under the Excise Act for the marketing of tobacco products and the penalties for selling or possessing illegal tobacco products.

There is also in this bill the imposition of a sales tax on laundry detergent. I say we will not get clean government with strategies like that, taxing detergent. It would seem that things have to be cleaned up across the way but that is the last thing they should be taxing.

The long and the short of it is that we just cannot trust the government across the way in the area of taxation. It is difficult for us to imagine that we could not trust the government across the way. I am saddened to tell you this, Madam Speaker, as you can tell.

Let me give some examples of reasons why I say this. All of these bills are presented to us as sort of the last cleaning up of our taxation system before tax reform is implemented. But here are some promises that the Conservative government made, and more particularly, the Minister of Finance. I invite him to respond to this later, if what I am telling him is inaccurate. I think that what I say will remain unchallenged by the minister. He will not respond to this.

On October 8, 1988, he said to *The Toronto Star*, a very reliable source of information, "The bottom line is that the GST will not be used to raise revenues of the Government of Canada". In other words, it would be revenue neutral.

On CTV National News, Friday, June 19, 1987, the Minister of Finance said, "again, what we are trying to do is be using your words, revenue neutral in the second stage as well". You probably remember, as I do, that the government proposed to us a first copy or white paper or draft of what it proposed to include in the second stage of tax reform. What was one of the first sentences in the document? It was something that this proposal is presented in order to reduce the deficit of the Government of Canada. I ask, how does a revenue neutral tax reduce the deficit any quicker than the previous tax? I still have not received that explanation from the Minister of Finance. I challenge him to respond to this. I know he

has not responded to any of the questions I have asked in the last 15 minutes.

Mr. Walker: He is not interested.

Mr. Boudria: I guess he is just not interested. The bill we are dealing with today is all about the invisible taxes, those kinds that are the silent killers of jobs. Those are the ones included in Bill C-20. We are making the silent killers of jobs just a little bit worse today by adopting this bill if that is what we do. In the unlikely event that we approve this bill later, that would be the ultimate result.

[*Translation*]

On June 18, 1987, Madam Speaker, referring to the Low visible of this new value added tax was going to be, the Minister stated, and I quote:

Sales tax reform will eliminate the hidden tax in the prices consumers pay.

This is an excerpt from the House of Commons Debates of June 18, 1987.

Then, on June 22, 1989, some two years and four days later—you know what difference two years can make, Madam Speaker. Please note that an election had taken place in the meantime, but this suppose is only a mere coincidence. I am sure it did not influence the Minister's opinion in any way.

The Minister said—I am pleased to see the Hon. Member for Mégantic—Compton—Stanstead (Mr. Gérin) across the floor, for I have something to say to him later.

Mr. Gérin: That is not what you said!

Mr. Boudria: Then on June 22, 1989, we were told, and I quote:

Our legal advice is that we do not have the legal right to require a retailer to impose the tax extra to pricing, or to include it in the pricing.

Another contradiction! Again, when can we believe the government opposite, Madam Speaker?

Personally, I am sorry to say, I have come to the conclusion that we just cannot believe the government opposite any more, and that the Canadian people were duped by the Tories during the last election campaign.

[*English*]

This leads me to believe, very sadly I might add, that this Bill C-20 should be defeated. I say to all my colleagues across the way, all the ones who can think objectively in this debate as I know they should be able to