Members can ask their constituents if they realize what percentage of the cost of a litre of gasoline is government taxation. I will wager very few consumers realize the level of taxation. If we are to continue to tax Canadians in this way it is time we were up front and open and let Canadians see where their dollars are going.

When we look at these increases in taxation levels and what they are doing to us internationally there is an important implication of these tax increases as well. Gasoline is one of the things that gives our natural advantage which allows us to be competitive in the global marketplace to compensate for the huge distances and the expensive transportation costs we face in getting our products to market.

It is very important that we are able to take advantage of that natural advantage to compensate for other disadvantages. Our natural advantage is being seriously eroded when the Americans can come to Canada with a \$1.30 dollar, buy our crude oil, take it home, refine it and sell it at almost half the price we have to pay. I do not think that is what Canadians want. I do not think that is what the government wants, to simply become and exporter of raw natural resources.

This is not the way to create jobs, to create wealth, to stimulate the economy. It is time we support Canadians industries and manufacturers and allow them to take advantage of the natural advantage we have in our abundance of natural resources.

Instead, the government seems to stick to its historical way of raising revenue, that cash cow. I suggest this poor cash cow is milking at capacity and is in danger of dying from mastitis from forced overproduction.

• (1605)

I can go on about the unfairness of this endless taxation. The government should seriously look at what it is doing to the economy through high taxation and what the debt and deficit are doing to the country.

I ask the Prime Minister and the finance minister to heed the words of F.J. Clarke that a politician thinks only of the next election; a statesman thinks of the next generation.

Mr. Jim Silye (Calgary Centre, Ref.): Mr. Speaker, I want to make a few comments on Bill C-90 as it emanates from the Department of Finance and the finance minister. I will review for a few minutes what he said when he was in opposition during the last budget he criticized.

I have direct quotes from *Hansard* dated April 27, 1993: "Canadians are demanding an end to the volleys of taxation that issue from the nation's capital every spring. They are demanding that governments cease their political fiddling while our prosperity burns".

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Bill C-90 is nothing more than a tax grab. It raises taxes through excise taxes. It raises taxes on gasoline. It raises taxes on air transportation from 50 to 55. It raises taxes on cigarettes. Pure and simple, it is hitting Canadians in their pockets, at the pumps and in the air.

This flies in the face of what he said. As critic to the finance department he said Canadians are demanding an end to the volleys of taxation that issue every spring. He has been in charge for the last two springs and we have sprung taxes higher, albeit he never touched our personal pocketbooks which is why we can thank him a little, but he is taxing everywhere else. Revenue Canada is even squeezing businesses and individuals on audits in every way, shape and form it can.

I have a second quote: "Canadians are demanding nothing less than an end to the political economy of governments that can neither follow the wishes of their citizens today nor bring before them the questions that must be decided tomorrow". Does the minister think Canadians want gasoline taxes to increase at the pumps? Does he think Canadians want to pay more taxes on products and goods and services? Does he think Canadians want to pay more taxes at the airport? They do not want to do that.

Does the minister think the people of Canada want the government to add to the problem of the debt? He has committed the country to bankruptcy by committing it to a 3 per cent of GDP. That is all he will reduce the deficit to? He will keep digging the hole deeper, slower than the Conservatives, but he will keep digging the hole. Is that the kind of Canada he thought Canadians were demanding, to keep adding to the problem?

Here is his chance as the finance minister to correct and follow his points of view to the letter. He has an opportunity to be in control and do the things that are required to stimulate and help the economy. He says it is through jobs. Governments do not create jobs. The private sector creates the majority of jobs, 85 per cent. Nobody disputes that. It takes consumer and investor confidence to create those jobs.

When the government keeps increasing taxes through excise taxes, personal taxes, corporation taxes, payroll taxes or property taxes, it is hurting and impeding confidence. By just talking about it, like the finance minister does, he is using smoke and mirrors to fool the Canadian public. He is doing a great disservice by making Canadians believe he is solving the problem when in fact he is adding to the problem.

I have already shown two examples of where the finance minister can do something about the very things he criticized, but he has done nothing. He keeps doing it the same way. He is defending the status quo. It is as if the Department of Finance regardless of who becomes finance minister will do it its way or no way and it is the only way. That should change.