## Time Allocation

istics that are alien to our culture before this government came to power.

It is interesting that the Minister of Finance and the other member who talked about this bill to introduce the goods and services tax, did not at all attempt to defend the goods and services tax itself. They said only that the manufacturers' sales tax should be eliminated, that it cost jobs and that it should be eliminated in the interest of the growth of the Canadian economy.

We have never questioned that. The manufacturers' sales tax should be eliminated. But should it be replaced with a goods and services tax?

Some hon. members: No.

Mr. McCurdy: Let us for a moment, Mr. Speaker, consider what the manufacturers' sales tax entailed. The manufacturers' sales tax led to \$18.5 billion in revenue, whereas the goods and services tax will raise \$21.5 billion in revenue. What is very interesting, if you look at the actual net gain in revenue, apart from the cost of administering the tax and rebates associated with the tax, all we would need to do is raise \$14.5 billion. We can raise that \$14.5 billion without having a goods and services tax, or the 4,000 people needed to collect that tax, simply by making small changes in a variety of taxes with no change in the establishment of the Department of National Revenue.

Let me list the changes. You can search for the details in the publication of Neil Brooks which was cited earlier.

• (1755)

Let us suppose we eliminate the MST and the GST but maintain the excise taxes on cigarettes and liquor. That is good for \$2.3 billion. Eliminate the entertainment deductions for rich business people and the corporations; \$1 billion. Tighten capital gains; \$.5 billion. Eliminate all necessary tax breaks for corporations; \$2 billion. Impose a minimum tax on corporations, the same as the Americans do; \$2 million. Tax wealth either in the form of an inheritance or an annual tax on net wealth; \$2.5 billion. Stop tax cheating as we used to before this government came to power; \$3 billion. Restore the income tax to five rather than three marginal rates and raise the top marginal rate to 40 per cent. It is awfully interesting what the result of that is. Even the Minister

of Finance admits that inflation will increase by 1.25 per cent or more probably 3 per cent as a result of the GST.

The alternative would not only allow a fairer tax system and eliminate the problems of the MST, in fact it would cut inflation by 2.3 per cent. This, in turn, would mean that interest rates could be cut. If interest rates were cut investment would increase. If investment increased, jobs would be produced.

Yes, there is an alternative that is in the interests of the vast majority of Canadians. The Tories are not interested in the Canadian people, they show utter contempt and the people will show their utter contempt for a government that cares not for them or the country.

Mr. Joseph Volpe (Eglinton—Lawrence): Mr. Speaker, it seems that we have near unanimity, at least on this side of the House and among those on the other side who refuse to be muzzled by their Whip that there is, on the part of the government, total and utter contempt for the wishes and needs of Canadians, total and utter contempt for the activities in this House.

A few moments ago we heard the Minister of Finance sneer contemptuously at the fact that we in the Liberal party did not have an alternative, and his associate minister held for his consideration a proposal by one of our colleagues, the member for Broadview—Greenwood, the single tax. What did they do? They say there are no alternatives. The Conservatives refuse to listen. They refuse to hear what Canadians have to say. They refuse to hear what Parliament has to say.

My colleagues from Alberta will know and appreciate these statistics. Since Standing Order 57, which refers to the closure motion, was adopted in 1913, it has been applied in this House 21 times to cut off debate from 1913 to December of 1988. In this Parliament, since 1988 that closure motion has been invoked 13 times.

Today we saw this motion applied in order to muzzle the backbenchers of the Conservative Party itself. How can Canadians get across their vehement dislike for this goods and services tax when the governing party has to put a muzzle on its own members?

I know all members on this side of the House think it is a shame that Canadians cannot debate the biggest tax fraud ever perpetrated against Canadians since Confederation. Mr. Speaker, I know you are going to give me 10 minutes to address this issue. We have seen the first application of a 7 per cent tax. I am only going to be able