reject the proposed goods and services tax, be it at 9 per cent today or 7 per cent tomorrow.

Mr. Fred J. Mifflin (Bonavista – Trinity – Conception): Mr. Speaker, I rise under Standing Order 36 to present a petition from my constituents on the Bonavista Peninsula; Newman's Cove, Amherst Cove, Birchy Cove, Bonavista, Elliston. These communities are looking at the crisis in the fisheries that we will be talking about later on today. They are looking at Bill C-21 under which 26,000 people will have reduced UI benefits and under which 9,000 in Newfoundland will probably lose all their UI. They are looking at the goods and services tax on top of this and on top of the provincial sales tax of 12 per cent, which itself may even rise.

If there is any such thing as a humble prayer and resolution, my constituents are asking for this to get rid of this goods and services tax. As was said by one of my colleagues, the member for Kamloops, let us reduce it from 7 per cent to 0 per cent. Let us get rid of the whole thing.

Ms. Dawn Black (New Westminster—Burnaby): Mr. Speaker, I also rise under Standing Order 36 to present petitions from a number of small businesses in my riding.

This is a petition about the goods and services tax and these small business people, 441 of them, say that the goods and services tax is an unfair form of taxation because it forces small businesses to carry a disproportionate share of the tax burden. They state that it will be an implementation nightmare for small businesses in Canada and that the \$600 motion offered to small business to offset the cost of administering this tax is completely inadequate.

The petitioners call upon this government to reject the goods and services tax at any percentage rate and to consult with business, labour and consumer groups to reach a broad consensus on reform of our tax system and to ensure that there is a real reform of the tax system to provide a healthy climate for small business in Canada.

Mr. Ron Fisher (Saskatoon–Dundurn): Mr. Speaker, I rise this morning, pursuant to Standing Order 36, to present 11 petitions from people in many communities of Canada; from Waterloo, Toronto, Saskatoon, Kamloops,

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Nanaimo and Vancouver who are opposed to the implementation of the goods and services tax.

These petitioners point out that the government has not adequately addressed the unfairness in the present tax system and that the goods and services tax is particularly unfair because it does not tax people on their ability to pay. Having to pay a tax on reading material, educational material, haircuts, and heating oil is certainly not a fair way to collect taxes. They say that there ought to be an effective minimum tax on wealthy corporations and wealthy individuals who can pay, and that whatever tax reform the government brings in must be based on ability to pay and not be a massive tax grab.

• (1140)

Mr. Brian L. Gardiner (Prince George-Bulkley Valley): Mr. Speaker, I have the honour to present a petition to this House under Standing Order 36 regarding the grief and suffering tax. It is signed by residents of the central interior of British Columbia who express their concern that this new tax will be a regressive tax. They request that the tax system be reformed so that there is an effective minimum tax on wealthy individuals and corporations and to ensure that, when there is broad public consensus on a sales tax measure to replace the manufacturers' sales tax, this reform not be an opportunity for the government to impose a massive tax grab.

Indeed, Tory times are tax times.

Mr. Jim Jordan (Leeds – Grenville): Mr. Speaker, the petition that I have comes from the community of Gananoque. The petitioners object to the effects that the proposed goods and services tax is going to have on the pastime of skating, a pastime for children. The tax applies not only to skates but also to the instructors' fees and everything associated with that pastime for children in that particular community.

In addition to that, I have another petition which meets all requirements. In the community of Kemptville, not too far from here, a great activity in which seniors can participate is bowling. The seniors are objecting strenuously to the 9 per cent additional cost of bowling. That is one of the few activities in which seniors can