## Excise Tax Act

My record can be checked at any time. I suggest that the hon. member should not wrap himself in a robe or purity, sanctity and holiness. His party claims to be the only party that can speak for the working man in this country. It claims to be the only party that worries about the working man. I get fed up with this phony drivel. They say that, being socialists, they are the only people who worry about the working man.

Does the minister not work when he is in his office? Sure he works. Doesn't the man who drives a taxi work? He works. What is a worker? Hon. members to my left say that they are the supporters of the workers and they are the only people who worry about the poor, the depressed, senior citizens, the disabled and the sick. They say that those damned Liberals, Tories and Socreds do not worry, that they are the only ones who do. It is so damned phony. As a man who formerly worked in the mines and who was active in unions, I know, as do many of the people in my party. There are farmers and fishermen in my party among hon. members opposite and in the Social Credit party; but these great intellectuals to my left have only worked as professors in universities. They think they know what it is to work. They worked for three hours a week and made a lot of money.

Mr. Speaker, I am sorry to have digressed. The workers to whom I was referring are earning a salary. One can be dressed up nicely and still work hard. Many times I have worked harder, with clean hands, at a desk, than I did in the coal mines. I used to shovel coal all day. I wonder what hon. members to my left define as a worker. In God's name, let us have no more of this silly drivel from people who claim a monopoly and say that they are the only people who can be responsible for those in need in this country. We in our party have ways of speaking on behalf of our constituents. I do not mind being criticized. Hon. members can criticize me as much as they wish, but I ask them not to insult the intelligence of the thousands of people in Cape Breton-The Sydneys who support me, and have done so for eight consecutive elections.

## Some hon Members: Hear, hear!

Mr. Muir: I ask hon. members not to insult the members of the Longshoremen's Association at the docks, the United Steelworkers Union, the United Mineworkers, or the CB of RT. You name it, I have it. They know what they are doing. They do not have to be told by sanctimonious phonies that they are the only people who look after them. One reason for the number of strikes is that workers must make more demands to keep their real income up to the point where they can make ends meet. They do not go on strike because they want to, but because they are forced to by the ever continuing, ever increasing high rate of inflation in this country brought about as a result of inadequate government policies. All the bafflegab, doubletalk and gobbledygook by "Ten-cent John" and his cohorts will not make it otherwise. It is going to hurt and it will cause inflation and other problems. I want to thank the minister for staying in the House. He is a dear fried of mine and I hope I have not been too critical of him.

I understand that a few remarks I made last night may have upset someone. Last night I referred to the hon. member for Skeena (Mrs. Campagnolo) as an hon. lady. [Mr. Muir.]

She is a delightful and beautiful lady; but she said that she was not a lady, but a member of parliament. I feel badly about this. The hon. member for Skeena really should know whether or not she is a lady, and I am not one to criticize. The hon. member took umbrage at being referred to as a lady. Before I resume my seat, I just want to say that in politics one should take everything seriously except oneself, and I commend that to the hon. member for Skeena

## Some hon. Members: Hear, hear!

Mr. G. H. Whittaker (Okanagan Boundary): Mr. Speaker, in rising to speak on this excise tax bill, Bill C-66, which came out of the very cruel budget presented on June 23, I would first like to commend the minister for taking the excise tax off wine which he put on just a few months earlier in his previous budget. At that time we in the opposition pleaded with him and tried to obtain help from the government side of the House, but none was forthcoming. We pleaded with the minister not to put this tax on, but he did anyway. I think it shows that we were correct because he removed it so shortly after imposing it. I think it shows that we almost had him taking it off at the time he brought in his last Excise Tax Act amendment, but he was just not going to give us too much at that time. He gave us a little bit on the boats, but he was not going to give us very much more. So it took only this long to have the tax removed from wine and wine products. I hope no harm has been done to the producers of grapes. A big crop is coming this year and I hope it can be taken off in time.

## • (1540)

It is nice to see that the tax is being removed from insulation materials used in buildings. In the last excise tax bill it was reduced by half, and we have been pleading with the government to eliminate it entirely, It seems it is to be done a little bit at a time, but it is long overdue and the tax should be taken off all building materials. Perhaps the government is concerned that the bureaucracy which has been created to collect the tax would become redundant. I suspect that is one reason why it has not been removed entirely. By taking it away a little bit at a time the government can probably maintain that department, although to remove it entirely would make much more sense.

In the last speech I made on the excise tax a few months ago in this House, I said that it was a port way for governments to collect money. I repeat that today. In my opinion, if people have to be taxed at all, the fairest way to do it is through income tax. Excise taxes are very gimmicky; they are imposed here and there at the will of the government, often with no real purpose. More often than not, these taxes are imposed on those who are least able to afford them. It is not nearly as fair a way of taxing as income tax.

Provincial governments often have to resort to this type of tax because they do not have the same authority to collect income tax as the federal government Indeed, they have to make deals with the federal government about income tax. As the federal government has the right to impose income tax, I do not think they should be imposing