

side of the House, however grudgingly, and working for the future prosperity of this beautiful country.

They ran on the concept of a new type of politics that does not follow the old partisan ritual and dogma. Why then are they voting no to the challenge we now face?

Why is their leader currently communing with the spiritual leader of the new right wing of the United States, being tutored in barbaric doctrines which slash seniors pensions and allow orphans to be institutionalized? Why is the leader of the third party not participating in this country's rebirth instead of observing the machinations of an evil, bitter monster to the south?

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[Translation]

TAXATION

Mr. Gilbert Fillion (Chicoutimi, BQ): Mr. Speaker, taxpayers in Quebec and Canada have lost confidence in the Canadian tax system. The underground economy is spreading. Tax accounts outstanding exceed \$6 billion, and in the case of the GST, \$1.3 billion.

Furthermore, the tax system is full of holes. Wealthy taxpayers and large corporations can afford to pay tax experts for advice on how to take advantage of tax loopholes. For instance, they can take advantage of the fact that Canada has signed at least 16 tax treaties with countries considered to be tax havens. Every year, ten of thousands of profitable businesses pay no taxes at all. Meanwhile, the Minister of Finance is letting individuals pay 65 per cent of the tax increases in his last budget, while family trusts will have to wait until 1999.

In spite of all this, the Minister of Finance still refuses to proceed with a complete overhaul of the tax system that would eliminate fiscal inequities.

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[English]

MOUNT ALLISON UNIVERSITY

Mr. Paul E. Forseth (New Westminster—Burnaby, Ref.): Mr. Speaker, in 1991 Mount Allison University in Sackville, New Brunswick was in a financial mess. It had a deficit of \$2.5 million and a debt of \$10 million. Like the federal government it desperately needed to get its financial house in order. The current president of the university, Ian Newbould, was recently quoted in *Maclean's* magazine as saying: "If we were a corporation we would have been in receivership".

In over three years that university has eliminated its debt and created a surplus of \$13 million. Clearly the goal of the university president was not to achieve a smaller deficit.

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Instead, satisfaction would only come with no deficit and zero debt. The goal was achieved through responsible control.

The finance minister stood in this House and expected praise for a deficit prediction of \$25 billion. Some provinces, and universities such as Mount Allison, have become the national standard of fiscal responsibility. The minister needs to take a hard look at how the real world manages its finances and reflect on how he failed to measure up to the Canadian standard.

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RURAL CHILD CARE

Mrs. Marlene Cowling (Dauphin—Swan River, Lib.): Mr. Speaker, farming is not a nine to five business. It involves early mornings, late nights and weekends, which most child care operations do not accommodate. As a result parents are forced to leave their children alone or take them along when they work with heavy machinery or livestock.

For every six deaths resulting from farm accidents, one of those victims is a child. Fifteen per cent of those hospitalized as a result of farm accidents are children under 16 years of age.

Last week was National Farm Safety Week. I would like to recognize the people and organizations who are working to find flexible, accessible and affordable solutions for rural child care, namely: the National Coalition for Rural Child Care; the Women's Institute; the Rural Development Institute of Brandon, Manitoba; and many others. I applaud their commitment and dedication to the safety of farm children.

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PUBLIC SERVICE OF CANADA

Mr. Andy Scott (Fredericton—York—Sunbury, Lib.): Mr. Speaker, I speak today on behalf of our friends and colleagues of the federal public service. Several members of that employment sector are now entering a period of significant change and transition. As the governing body in this House we must fulfil our commitment to ensuring sensitivity, compassion and caring during this passage.

We have asked so much of our people and they will rise to the challenge. However, we must empower decision makers at the local level so they can do their jobs right to ensure that those affected by this change are treated fairly and with dignity and that the best possible course of action is determined one by one, according to the needs of each individual.

Those at the local level are the ones best able to determine how the changes we have asked for can be brought into effect. We must all do our part. I know this government will honour its commitment to ensuring fairness, compassion and flexibility at the local level for the betterment of our people and our nation.