

Excise Tax Act

Mr. Speaker: The Hon. Member has the right at present to refrain from granting unanimous consent. If the Member is raising a separate point of order, then I presume the Member wishes me to consider a point of order which suggests that the House could not do it by unanimous consent, although he has not stated that. If he wishes to make that case, I would be happy to hear citations.

It is my understanding that the House did yesterday, by unanimous consent, what it chose to do, as is its right. Does the Member have a point of order with regard to the change of procedure by unanimous consent?

Mr. Baker: Yes, Mr. Speaker, I have. In fact, what I am saying is that when the Chair accepted the motion, the Chair should not have been—

Mr. Speaker: The Chair accepted the motion by unanimous consent. The Chair asked if there was unanimous consent for the introduction of the motion.

To my rescue again, I will quote Citation 237 of Beauchesne which reads:

A point of order against procedure must be raised promptly and before the question has passed to a stage at which the objection would be out of place.

The effect of that rule is that the Member cannot raise a point of order about yesterday's proceeding today. I suggest to the Hon. Member that there is good reason for that rule: a Member could come along a year from now and raise a point of order about something which happened today. Clearly, that is not intended. Clearly, the Hon. Member cannot raise a point of order today about what happened yesterday.

Does the Member have a different point of order?

Mr. Baker: Yes, Mr. Speaker, I have. Mr. Speaker put the question that this Bill be now read a second time. That was the same question which was put yesterday.

Mr. Speaker: Mr. Speaker received a request for a House Order and put the request for unanimous consent as to whether the matter should be considered by the House. The House considered it and adopted it unanimously. The House is master of its procedure.

Ms. Copps: Or mistress.

Mr. Speaker: Or mistress, if some Members prefer.

Resuming debate on the Bill, the Hon. Member for Thunder Bay-Nipigon.

Mr. Ernie Epp (Thunder Bay-Nipigon): Mr. Speaker, after all the activity we have had today and the lack of activity yesterday, it takes some effort to carry our minds back to the matter which we are debating.

Bill C-17 deals with changes to the Excise Tax Act and the Excise Act. It deals with increases in the federal sales tax, increases in the telecommunications programming services tax and the wholesale tax on motor vehicles. In addition, the Bill proposes to remove sales tax on diesel fuel for farmers, fisher-

men, loggers and miners. The Bill also increases the air transportation tax.

Most of the tax proposals are increases which will be paid by individual Canadians. The Bill represents increases in taxation. It ultimately takes money out of the pockets of Canadians, and in the process of doing that it reduces the amount of money which people have to spend and, consequently, that part of aggregate demand.

In speaking on this Bill this afternoon, I would like to give some consideration to the kind of tax policy which the Government should be following if it wishes to achieve the prosperity that Canadians so desperately want. When this bill was previously debated, it was pointed out that there was, after all, one tax reduction included in the legislation. That is the removal of sales tax on diesel fuel for persons involved in various primary industries.

● (1520)

We in our caucus welcome that particular change. However, I would like to point out that this particular change is part of an unfortunate Canadian tax tradition which was followed by the previous Government over the past dozen or more years. It represents just that kind of continuity of policy which the Hon. Member for Western Arctic (Mr. Nickerson) and I were debating yesterday afternoon. What we have seen increasingly in Canada over the past dozen years is a shifting of the tax burden from a balance between corporate income taxpayers and personal income taxpayers, to a situation in which there is an overwhelming weight of taxation being borne by individual persons paying personal income tax. That particular shift in the balance of taxation creates an imbalance which most of the tax proposals before us in this Bill only intensify. That is, in my opinion, at the root of the economic difficulties in which Canadians find themselves.

I would like to consider now why that assertion might be true. What would be a sound policy, particularly fiscal taxation policy, for the Government to follow in order to achieve more economic activity in this country so that we can move toward fuller employment and achieve finally that state of social efficiency which full employment would represent? Both the tax revenue flowing in and the reduction in the cost of government, would serve to put an end to the budget deficit from which Canadians are suffering, which deficit is the strong preoccupation of the Government. I submit that the Liberal Government—and now it seems the Conservative Government as well—have a preoccupation with prosperity for Canada in which investment is regarded as the basic engine for increasing economic activity and achieving prosperity in this country. Of course, that will prove to be relevant when we debate Bill C-15. However, in the case of Bill C-17, what we see is the negative consequences of that kind of preoccupation.

What we see here is a readiness to tax individuals more heavily in order to continue sheltering corporate enterprise. Government feels that if these corporations, and perhaps the wealthy Canadians who are the primary shareholders, had large enough incomes—and the tax shelters could do so much