

**Mr. Rodriguez:** Mr. Speaker, I listened very carefully to the Hon. Member for Etobicoke-Lakeshore (Mr. Boyer). I believe that when he described Bill C-12 he said he had no hesitation in supporting the Bill because "it was an even-handed approach"—those were his words—"not aimed at any particular sector in terms of collecting the taxes which are outlined in this Bill". I examined the Bill very closely and it seems to me, Mr. Speaker, that it is not even-handed. It does not put the touch at all upon the corporate sector in this country which has, with its friends in Government, very adroitly shifted the burden of taxes from the corporate sector onto individual Canadians. I wonder how the Hon. Member can call this Bill even-handed in its tax collection approach when in fact it does not collect one penny from the corporate sector?

**Mr. Boyer:** Mr. Speaker, I do not believe we are just having a semantic debate here, but it may be that we are. What is even-handedness? As I said perhaps five or six minutes ago, what we are dealing with in this Bill are amendments to but a few of the many, many taxes and categories of taxation which are found in both the Excise Tax Act and the Excise Act. In large measure what is involved here are not new taxes but slight increments in existing taxes.

To say that this Bill is directed at any one sector in particular is to say that the entire legislation which is on the books now dealing with excise tax is something which is not falling fairly and evenly across the country. I feel it is. That is why I support this Bill as being even-handed.

I hear the Hon. Member for Nickel Belt (Mr. Rodriguez) when he asks why we are not going after the large, wealthy corporations in order to get a bigger tax slice. But we are not dealing with the Income Tax Act now, Mr. Speaker. We are dealing here with the Excise Tax Act, and taxing exchanges in commerce and commodities which fall evenly on all, and certainly any corporation or anyone who is in commerce in this country is going to be paying taxes through this legislation.

I really believe it is an unfair oversimplification to take the position the Hon. Member has taken when he said that this legislation is penalizing a certain group, the consumers and so on, and that the corporate sector is let off scot-free. Anyone who would do a systematic analysis of the total taxing package of the federal Government, not only of this legislation but I think particularly of the Income Tax Act, I would come up with a very different conclusion, Mr. Speaker, from that which was suggested by the Hon. Member for Nickel Belt.

**Mr. Rodriguez:** Supplementary, Mr. Speaker?

**The Acting Speaker (Mr. Charest):** I am sorry. The Hon. Member for Oxford (Mr. Halliday). We have less than a minute left.

**Mr. Halliday:** Mr. Speaker, I would like first to congratulate the Member for Etobicoke-Lakeshore (Mr. Boyer) on his presentation today and to tell him that he is a welcome addition to this House. He has a lot to contribute, I know. Since I represent the riding of Oxford, which is perhaps the second or third largest tobacco growing area in this country, I

know that many of my constituents would want me to express to the House, Mr. Speaker, the disappointment they feel about the increase in the tobacco tax. I would like to ask the Hon. Member for Etobicoke Lakeshore whether he feels that this tax is actually fair. I realize we should be discouraging smoking and I have no trouble advocating that, being a physician and a non-smoker. However, given the fact that we are discouraging smoking, is it fair to do it by a taxation system which strikes at one particular sector, one that is a legal type of business in this country? If he still feels that it is a fair thing to do, would he agree that perhaps we should allocate the additional 1 per cent to tobacco research so we can get rid of some of the carcinogens? Or would he allocate that 1 per cent to medical research which might help to overcome some of the problems to which the Hon. Member refers?

● (1600)

**The Acting Speaker (Mr. Charest):** I am sorry, it being four o'clock, the Hon. Member will have to reserve on that question.

[Translation]

Order, please. It being four o'clock the House will now proceed to consideration of Private Member's Business as listed on today's Order Paper.

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## PRIVATE MEMBERS' BUSINESS—PUBLIC BILLS

[Translation]

### CONSTITUTION ACT, 1867

#### AMENDMENT TO INCLUDE HULL IN NATIONAL CAPITAL REGION

**Mr. Gaston Isabelle (Hull-Aylmer)** moved that Bill C-207, an Act to amend the Constitution Act, 1867 (national capital of Canada), be read the second time and referred to the Standing Committee on Justice and Legal Affairs.

He said: Mr. Speaker, it is always a pleasure for me to present a Bill like the one before the House today. I feel it is my duty to draw the attention of the Hon. Members of this House to the fact that in Canada, we have a problem which may be attributed to what I would call growing pains, that is, we have yet to have a national capital that truly reflects the aspirations of all Canadians.

I have presented this Bill in the House a number of times before, and over the years it has attracted a number of supporters. I am sure that some day in the Ottawa-Hull region we will have a federal district that will be the capital of Canada, not in Ontario or Quebec or British Columbia or Alberta, a capital that will belong to all Canadians.