## Excise Tax

metals? It makes a nonsense of what is clearly written in the Constitution, that the natural resources shall belong to a province. I find their conception of the Constitution absolutely indecent, and that is a very mild term.

Under Bill C-48, the Government of Canada has established what it calls Canada lands, including the lands in the Northwest Territories and Yukon. What will those who have aspirations to provincial status get? A sucked out lemon! In fact the federal government will not be able, nor would it want, to grant to the peoples of the territories and the Yukon their natural resources.

The Inuit, the Dene Nation and other native peoples in those territories should almost be up in arms at the Government of Canada proceeding with Bill C-48. It is a raid on lands that the Government of Canada is merely holding in trust for the people of Canada under our federal system. They are ultimately to be delivered to the peoples inhabiting those territories when they become provinces. If in the past the government had behaved towards the lands of Alberta and Saskatchewan as it is today trying to behave with regard to the lands in the territories, there would not be any resources left for the people of Alberta and Saskatchewan.

**Mr. Deputy Speaker:** Order, please. The hon. member has had 43 minutes which I think is ample time.

Mr. Lambert: I am almost finished, Mr. Speaker.

Mr. Deputy Speaker: The hon. member for Broadview-Greenwood.

Mr. Rae: Mr. Speaker, if the hon. member for Edmonton West wants to complete his remarks, I am sure there will be unanimous consent to allow him to continue.

Mr. Deputy Speaker: Is there unanimous consent?

Some hon. Members: Agreed.

Mr. Lambert: Mr. Speaker, I will not abuse the generosity of my colleagues this afternoon. There will be plenty of opportunity on the particular subject. As for my general remarks, I think I have made my point: there is not much in this bill that I like.

Some hon. Members: Hear, hear!

Mr. Bob Rae (Broadview-Greenwood): Mr. Speaker, I will be happy to hear again the speech the hon. member for Edmonton West (Mr. Lambert) has promised. The main concern I want to express this afternoon is that we had an agreement from the minister that after a very brief second reading we would have an intensive review of this legislation in committee where we might cross-examine a group of witnesses and make a greater attempt to find a consensus as to what modifications could be made.

What is really disturbing about the government's response to the criticisms that have been made on a number of measures contained in the bill is that the government was really only prepared to move in one area and one area alone. There was a general consensus on the part of the committee that the cosmetics industry was being treated in a way that was discriminatory. There was a tax on a group of people we did not think should be taxed, those who own and operate beauty parlours. Apart from that change—

Mr. Waddell: A cosmetic change.

Mr. Rae: I suppose one could describe it as a cosmetic change. The hon. member for Vancouver-Kingsway (Mr. Waddell) has obviously been reading my notes. Apart from that change, there has really been no progress. It is the absence of any progress or response from the Minister of Finance (Mr. MacEachen) and the Minister of State for Finance (Mr. Bussières) with respect to a number of amendments which have been put forward that I want to deal with this afternoon.

There are 135 motions dealing with this measure. I see the minister nodding in the affirmative, obviously with somewhat of a heavy heart. There will obviously be a difficult and I dare say boring and protracted debate on a number of matters which are of importance to particular groups of Canadians, indeed to all Canadians. I think this debate could be shortened if we could have some indication from the government that they are prepared to move on a number of measures which have been put forward in a constructive spirit.

• (1630)

Speaking on behalf of our caucus, and in particular the hon. member for Kamloops-Shuswap (Mr. Riis) and our energy critic, the hon. member for Vancouver-Kingsway, particular proposals have been made which have really met with a simple brick wall response. I could give the minister an indication of what this looks like to us.

We see a brick wall when we are faced with the matter of indexation of taxation on alcohol. The government has moved from indexation every three months to indexation every year. Nevertheless, the principle involved, that the government should not be seen to be or, indeed, not be a beneficiary of inflation has been rejected by the government. The government has now given itself a stake in inflation whereas we regard the imposition of this kind of a tax and any adjustments thereto as something that should be done every year at the time the budget is introduced.

Once the government has accepted the principle that this is going to be an annual change, why should it tie its hands when it could introduce this at the time of the budget and it can be debated, when the real effect of that legislation on the three major industries can be seen? I find that the notion of increasing tax automatically by virtue of indexation is something that in other instances the government has rejected, and it is something which should not be accepted in this particular instance.

We have proposed other amendments that have been treated with equal disdain by the government. The simple proposition that those people who collect taxes on behalf of the govern-