

Excise Tax Act

litre on all the gas they use, for boats for instance, in the case of fishing and hunting guides.

There are other possibilities, Mr. Speaker. I fail to understand why Government Members would vote against this motion when we consider the tax give-away the multinationals received. Today, these Members want to vote against a motion that would not repeal the tax but give a one-year extension to these people who truly represent a segment of our society that needs it most. Here again, it is a matter of taking from the poor to give to the rich.

● (1230)

[English]

Mr. Morrissey Johnson (Bonavista-Trinity-Conception): Mr. Speaker, I merely want to say that perhaps being a member of the Party that has formed the Government I have a better opportunity to voice my opinion pertaining to the welfare of my constituents in our caucus than Members in the Opposition, who do not have that opportunity.

I want to assure the Member from Hamilton that I am concerned about this Bill. I want to say, though, that perhaps when the Hon. Minister of Finance (Mr. Wilson) brings down his Budget some time near the end of the month there might then be benefits for fishermen and farmers of which we are not aware at this time.

[Translation]

Mr. Pierre H. Vincent (Parliamentary Secretary to Minister of Finance): Mr. Speaker, I am quite flabbergasted. Frankly I am astonished to hear the speeches of the Liberal Members. They were in office for over 20 years, and the only thing they managed to do during their last two years on the job was to raise oil taxes. Then we came up with an *ad hoc* measure to solve a temporary problem, and taxes went down three cents a litre. Well, Mr. Speaker, I can still remember that when this measure was announced in November 1984 the Hon. Member for Saint-Henri-Westmount (Mr. Johnston) stood in his place and said that it was a regressive step, that it would not improve the situation, and so on. Here we are one year later, Mr. Speaker, but this time it is a good measure which must be accepted and extended.

Mr. Speaker, no wonder I am surprised they did not implement this measure. How come they did not do anything? It was no good when they were in office, but now that they sit on the Opposition benches they have made a complete about turn. Well, we took action in a specific and temporary situation, Mr. Speaker, because we wanted to help Canadians through difficult times, but the problem is no longer critical and the Opposition motion ought to be defeated.

[English]

The Acting Speaker (Mr. Paproski): Is the House ready for the question?

Some Hon. Members: Question.

The Acting Speaker (Mr. Paproski): The question is on motion No. 12, which has been moved by Mr. Orlikow for Mr. de Jong. Is it the pleasure of the House to adopt the motion?

Some Hon. Members: Agreed.

Some Hon. Members: No.

The Acting Speaker (Mr. Paproski): All those in favour will please say yea.

Some Hon. Members: Yea.

The Acting Speaker (Mr. Paproski): All those opposed will please say nay.

Some Hon. Members: Nay.

The Acting Speaker (Mr. Paproski): In my opinion the nays have it.

And more than five Members having risen:

The Acting Speaker (Mr. Paproski): Pursuant to Standing Order 81(11), the recorded division on the proposed motion stands deferred.

Mr. David Orlikow (for Mr. de Jong) moved:

Motion No. 14

That Bill C-80, be amended in Clause 37 by striking out line 33 at page 58 and substituting the following therefor:

"three years after the tax, penalty, interest".

He said: Mr. Speaker, I do not intend to make any lengthy speech at this stage. This amendment proposes that the penalty period and the assessment period, for people who are penalized for not doing what they should according to a section of the Act—which I find very difficult to understand and which I am certain people affected find just as difficult as I do—be reduced from four years to three years.

Miss Aideen Nicholson (Trinity): Mr. Speaker, I think a number of Members have already made mention of this motion in relation to the previous one, which would give taxpayers an additional year in which to apply for reversal of possible errors or overpayment. It was pointed out then that in the Bill, as it is printed, the taxpayer has only two years in which to get an error corrected while the Government has four years.

In Motion No. 14, the amendment reduces from four years to three years the length of time during which the Government may assess or reassess taxes owed. Since the Government Members have declined to accept any extension of the two year period for a taxpayer, I hope that they may consider reducing the Government's discretionary period from four years to three years so as to reduce the inequity a little.

[Translation]

Mr. Pierre H. Vincent (Parliamentary Secretary to Minister of Finance): Mr. Speaker, allow me a brief comment. Reducing the verification period of assessments from four to