

*Government Orders*

**Mr. Brian L. Gardiner (Prince George—Bulkley Valley):** Mr. Speaker, it is a pleasure to rise today to speak on Bill C-52. Canadians probably shudder every time the government and the minister bring in a bill that is usually entitled, "an act to amend the Income Tax Act and related acts".

We know they shudder because we either get legislation that is going to ensure that middle class Canadians are taxed more or, as in this particular case, legislation to amend the Income Tax Act that is going to continue to protect their wealthy friends.

I think in the debate we have had on the grief and suffering tax, and now this debate on RRSP legislation, that it is very interesting to note the role of the Liberal party, as we just heard in the exchange with the Liberal member, in changing our Canadian tax structure. It is interesting to see the Liberals' role and compliance and their unholy alliance with the Conservatives. It is passing strange to see that kind of co-operation from the Liberal Party.

The Liberals have some honourable history. But this alliance that they now have with their friends in the Conservative party, protecting the rich and the wealthy, as they are doing with RRSP legislation, will make Canadians question what the Liberal party is trying to present in this House. When we ask the Liberals about their alternatives, they say they are not sure.

The Liberals then arrogantly preach to us about how we have to debate in committee and in the House and pay attention to all of the debating rules. Canadians are starting to see through that charade. It is a Liberal charade that is really evident in the debate on the goods and services tax.

Sometimes people get a little overconfident when their standing in the they polls go up. They tend to think it will be a nice, easy walk into office. I wonder if the Liberals are beginning to think that. My hon. friend, one of the Cabinet ministers is nodding. He thinks that way. I think the Liberals would probably be dumb enough to do that.

I think the point was well made at a convention I attended in British Columbia. We are going to fight the Conservatives all the way on the goods and services tax. That is our job. The Queen asks us to do that. She wants to be here to fight that unfair tax and to present

alternatives like we have done, unlike, as I mentioned, the Liberal party. We are going to continue doing that.

**Mr. Horner:** What are your alternatives?

**Mr. Gardiner:** The member opposite wants to know what our alternatives are. We will send some extra copies over so he can circulate them to the seven or so Conservatives that are here. If we called a vote now, we would probably win it. Let us see if they have the courage to adopt those alternatives and replace the goods and services tax.

Let me say what will happen to them if they are successful in bringing in the tax. The deal is, if you do get to bring in the goods and services tax in about 10 months time, you lose the next election. I hate talking about politics in the House, as I have said, but when we are out knocking on doors and our supporters are out canvassing undoubtedly we will be talking about the GST—

**Mr. Kristiansen:** Not politics.

**Mr. Gardiner:** Not politics. This is not politics. We are talking about the GST. When the Conservatives come calling I think Canadians should ask for their money back. When you have a lousy product you get your money back. Even the president of The Bay goes on TV now to say he will give your money back, no questions asked. So when the Tory canvassers and telephoners come by in the next election campaign, ask for your money back. That is what Canadians should do.

What is the purpose of the legislation? It is an attempt by the Conservatives to really restructure our tax system in this country and to protect their friends. Bill C-52 is such legislation.

Of course, we are all getting calls now from members of the public and the media asking what is going to be in the budget tomorrow. What is the speculation about what is going to happen. The Minister of Finance has been on the road talking about how tough times are. He says that we are going to have to cut back and it will really hurt. The minister says the Conservatives do not like being unpopular but it is their mandate and they must take these steps.

I think it was about this time during the last budget when word started to get out that the budget was out all over the place. But assuming that the budget is not out all over the news while we are speaking here, the government is bringing in legislation that is going to