

The GST is not just environmentally neutral, it is environmentally damaging. Environmentally sound products often cost more than products that are sustainable. The GST only widens this gap, making it more difficult for consumers to choose greener products. As we have learned in a number of recent polls that have been done by Angus Reid and by others across this country, Canadians are prepared to pay more taxes for certain objectives. The number one objective of Canadians from coast to coast is to have a cleaner, safer, sustainable environment.

The conservative approach of the Minister of Finance, as he admits himself, is to regressively tax workers, the middle class, the poor and small business, to tax transactions, to replace the manufacturers' sales tax with the 9 per cent GST. Many Canadians are wondering why 9 per cent. That is obviously a targeted amount which the Minister of Finance wants to raise for other purposes. The reason the minister has chosen 9 per cent to flog is so that he can bring the rate down to a lower one, then ratchet it back up again and look as though he has done some kind of honourable deed in lowering the tax from nine to eight to seven to six or to five only to ratchet it back up again as was done with the manufacturers' sales tax which went from 9 to 10 to 11 to 12 and continues progressively upwards.

The Conservative and Liberal approach to taxation is identical. If one looks at the last three decades of ministers of finance from both the Liberal and Conservative Parties, we now see the results. Corporations three decades ago paid 50 per cent of the taxes in this country and working families paid 50 per cent. Now corporations pay only 20 per cent and working families pay 80 per cent of the taxes in Canada. Most wealthy Canadians pay little or no tax and thousands of profitable corporations pay little or no tax as well.

We have to ask some fundamental questions such as where does such a tax system lead. The evidence is now overwhelming in Canada. We are among the most polluting and wasteful countries in the world. We learned just this morning in the environment committee from witnesses from Environment Canada that each Canadian produces more than four tonnes of carbon dioxide as a result of our activities in driving cars, through industry and through the various forms of

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carbon dioxide production which are adding to global warming through the production of greenhouse gases.

We are passing on huge fiscal and environmental debts to future generations. One does not need to look far in our environment to find the kinds of huge costs, whether it is the hundreds of billions in national debt to the kinds of debts that are being passed on through poor fishery and forestry practices, the erosion of farmland and the many other problems we have with toxic and hazardous waste dump sites across the country.

The simple fact is that we cannot produce laws, regulations inspectors or courts fast enough to halt, prosecute and clean up the colossal messes that are about us. The list is long. There is acid rain. There is toxic rain. There is Great Lakes pollution. There are holes in the ozone layer. There are greenhouse gases and global warming, toxic and hazardous waste dumps, PCBs, pesticides, nuclear waste, enough low-level radioactive waste and tailing ponds and impoundments to cover the highway from Halifax to Vancouver six feet deep.

The list is long and growing. How often do we now hear of endangered species and endangered spaces in Canada? We need a tax system that is fundamentally simple, ecologically sound and designed to encourage sustainable development. This tax approach will create jobs, reduce resource waste, clean up the environment and pass on to future generations as good a planet as we inherited, the fundamental premise on which the Brundtland recommendations were made through the United Nations to the world.

How does a green tax system work? It is best, in my view, to deal with examples so that the public has as clear an idea as possible about what a green tax system is all about.

One could ask a question in relation to recycled paper. The question would be, what is the maximum amount of virgin paper that can be reasonably recovered and delivered for recycling. One could take any city, any urban area and in fact many rural areas of the country and ask how many packages, newspapers, and paper are out there and in terms of the costs of gathering and transporting that to a centralized depot near enough to a facility that can de-ink and recycle that paper. As we have learned in some cities on this continent including