exists today, after findings by GATT, would no longer allow us to continue with supply management as we view it in Canada. Therefore, the need to have it strengthened and clarified so it could apply to further processing or other products is important. That is why the position was developed.

I think the members of the supply managed community understand the rationale for the development of this position and are continuing to support Canada in presenting it at GATT.

REVENUE CANADA

Mr. Rey Pagtakhan (Winnipeg North): Mr. Speaker, my question is for the minister for internal revenue.

Manitoba cabinet makers have lost up to half a million dollars because of poor application of departmental policy by Revenue Canada. Last week the Canadian International Trade Tribunal determined that Manitoba cabinet makers had been right all along.

In the case of the Imperial Cabinet Company versus the minister of internal revenue, would the minister endorse the conclusions of the tribunal? Will he admit that his department has unfairly treated Manitoba cabinet makers?

Hon. Otto Jelinek (Minister of National Revenue): Mr. Speaker, I think the hon. member knows that all manufacturers of kitchen cabinets were provided with the regulations, in fact, on two specific occasions, once in 1985 and again in 1989. Consultation was made available to all those in this industry prior to any decisions being made by Revenue Canada to the satisfaction of the majority who participated.

Mr. Rey Pagtakhan (Winnipeg North): Mr. Speaker, my question is for the same minister. That interpretation is contrary to the ruling made by the tribunal, and I have the document.

In March of last year, the minister said in this case of the Imperial Cabinet Company, if his department was at fault those cabinet makers would be given refunds.

Will he now make immediate restitution to the Imperial Cabinet Company. Will the cabinet minister make refunds to all eligible cabinet makers from Manitoba?

Oral Questions

Hon. Otto Jelinek (Minister of National Revenue): Mr. Speaker, this cabinet minister made available refunds to all cabinet makers in Manitoba in the past, on two separate occasions.

PORT OF HALIFAX

Mr. Ron MacDonald (Dartmouth): Mr. Speaker, my question is for the Minister of Transport.

After over 60 interventions in this House to the Minister of Transport and the Minister of Finance, the government continues to do nothing to address the competitive position of the port of Halifax. Higher Canadian fuel taxes, higher Canadian sales taxes and higher Canadian depreciation have all contributed to the operating costs of the port of Halifax being 28 per cent higher than the highly subsidized U.S. ports.

When will this government start putting Canada first and implement policies that give the port of Halifax and Canadian industries an opportunity to compete fairly against their American counterparts?

Hon. Jean Corbeil (Minister of Transport): Mr. Speaker, in his latest budget, the Minister of Finance adopted a certain number of measures to help the transportation industry be more competitive. The Canada Ports Corporation has undertaken a study concerning port competitiveness across the country and it is coming out with recommendations to all ports to do what is necessary to make themselves more competitive.

Mr. Ron MacDonald (Dartmouth): Mr. Speaker, my supplementary question is for the Minister of Industry, Science and Technology.

As a result of this government's shipbuilding rationalization plan, nearly 200 employees of the Dartmouth marine slips are waiting for their pink slips because of a pay-off for lay-off deal that is currently being negotiated with the department.

My question for the minister is this. Since the Dartmouth yard has always been a profitable operation and suitable buyers are interested, will the minister give this House his assurance that he will not participate in a rationalization scheme that will lead to the premature closing of the Dartmouth marine slips in the port of Halifax?