have 17 Toyotas left over. As if it were not bad enough that the Government of Canada takes all these Toyotas, it deprives the people of Canada of the 17 left over. That is what they are talking about in lost revenue to the people of Canada, revenue that was legitimate revenue.

• (1510)

The two dictums of taxation in this country, the two principles which every Canadian can understand and probably would agree with, are that taxation be fair and universal, and that governments spend taxes in a responsible and constructive way. My friend, the hon. member for Surrey-White Rock (Mr. Friesen), says yes, after they get them. That is the whole problem. We do not get \$2.7 billion of taxation that we ought to get. I suggest that is not fair taxation. It is not fair that all Canadians are taxed and yet multinational corporations can rip off, if we accept the estimate of the Minister of National Revenue, \$1.6 billion. That \$1.6 billion is not out of the minister's pocket, but out of the pockets of taxpaying Canadians. This government was elected to act, not to tell us what it wants and hopes to do.

The predecessor of the Minister of National Revenue made a promise. That, of course, is a word that the government takes rather glibly. I am not sure it even knows the meaning of the word promise. However, the former minister promised proposals. He said, "I promise significantly to strengthen Canada's compliance effort." In other words, he promised to take action to recover for the people of Canada taxation that is lost because of tax havens, subsidiaries, and the arrangements we have with other nations with regard to the multinationals.

Since then that minister has risen and fallen, moved on to other things, and we are left with the same state of disarray and bewilderment as before. However, there is hope. One thing that always lifts our spirits is that we have this great hope of better things to come.

We now have a new Minister of National Revenue. He has not been idle. He has been about the country and about the world. He is a man of great compassion. There is no question about that. He has even been to our city of Winnipeg opening temporary centres. I suppose he is attacking the multinationals in Winnipeg.

Mr. Cullen: Mr. Speaker, I rise on a point of order. I do not mind being called compassionate, but I certainly do not like being misquoted. I never at any time indicated that the loss of revenue was \$1.6 billion. I did indicate there was a significant sum. If the hon. member for York-Simcoe (Mr. Stevens) will re-read the article, he will see that part is not in quotes and is not attributable to me. I never made that statement.

Mr. Whiteway: On the same point of order, Mr. Speaker, perhaps the minister might inform the House of his estimate.

Mr. Cullen: That is a good question. It is significantly less than \$1.6 billion.

Mr. Whiteway: Mr. Speaker, I rise on the same point of order.

Income Tax

Mr. Deputy Speaker: The hon. member has the floor. He does not need to rise on a point of order.

Mr. Whiteway: Mr. Speaker, I would gladly yield the floor to the minister if he would be more exact in his remarks to this House. If he says it is significantly less, he must have some figure in mind. To my mind, significantly less means less than half. Would the minister like to inform the people of Canada of his estimate of lost revenue to Canada? The minister has a blank look on his face. I do not know whether it is because he does not want to answer or because he does not know. In any event, until he comes up with a figure to refute mine, my estimate will be as valid as his. Until he explains, I will suggest it is \$2.7 billion. Until the minister proves me wrong, that is where we will stand.

The minister says we cannot afford to hire experts. Before he rises in his place I ought to say the minister was reported as saying we cannot afford to hire the experts who could evaluate the cost of goods and services and material shipped in and out of Canada and assess a fair tax. The minister shakes his head when I say that that is what he is reported as saying. Is that not in fact the position of the minister?

Mr. Cullen: Mr. Speaker, I again rise on a point of order. I do not know how far ranging this debate should be. I thought we were talking about tax treaties and the treatment of them. I had the estimates before the committee where these questions should have been raised. If the subject matter is so interesting to the hon. member, maybe he should save this speech for another day. The hon. member says I am reported to have said that. I again indicate to him that I never made that statement. I challenge anyone to show that I made that statement.

Mr. Whiteway: The minister says I should save this speech for another day. That is what is wrong with the government. It always wants to save the problems for another day.

Some hon. Members: Hear, hear!

Mr. Whiteway: He is the minister. Why does he not get on with it now? They have been in government long enough.

An hon. Member: Too long.

Mr. Whiteway: Yes, I should rephrase that. They have been in government too long. Nevertheless, it has been long enough to have more of an answer than that my speech should be saved for another day.

I would like the minister to address himself to this question. We ought not to be asking whether we can afford the cost of hiring experts. Surely our brains in Canada can equal the brains of the world in terms of tightening up our tax structure. I believe we have that brain power. I do not think the question should be whether we can afford to hire them, but whether we can afford not to hire them, if for no other reason than to break even.

I know the way this government spends money. However, I cannot imagine it costing \$2.7 million to tighten up the tax structure. The government will probably spend all