

lot of people who have gone to these seminars, and you are going to have to pay \$200 an hour for legal and accounting help with these forms. By the time you finish, there will be no money left to drill for oil and gas.

● (1930)

Another thing this government is doing that is unconscionable, immoral and indicative of the mentality of the minister is that the financing for PIP, at least as announced in the National Energy Program, was going to come from the petroleum and gas revenue tax. They said they would let companies net the PIP grants against the petroleum and gas revenue taxes. The only problem, Mr. Speaker, is that they are on different parts of the balance sheet. The tax comes off revenue, leaving net income; the PIP grant applies to capital, it has nothing to do with the revenue stream. The Canadian Institute of Chartered Accountants said it was not permissible to net PIP grants against the petroleum and gas revenue tax. To use that magic phrase which appears in audited financial statements, that would not be in accordance with accepted accounting principles. Well, you know what this great democratic minister said? He did not care what the Canadian Institute of Chartered Accountants said was right or wrong; he intends to change the regulations by order in council to permit this type of accounting in violation of the considered opinion of the Canadian Institute of Chartered Accountants. You have to wonder, Mr. Speaker, what kind of jackboot, brownshirt mentality would induce one to say: "I don't care if the accounting profession says this is the way it is supposed to be done; we are government and we are doing it this way. To heck with you guys and your professional standards, to heck with accepted accounting principles, we are doing it this way." I hope, Mr. Speaker, the accountants can stop that kind of mad behaviour. Someone has to prevent them from cooking the books that way.

This legislation, Mr. Speaker, is long overdue. But as I indicated in my letter of December 21, 1981, if this is the way the government wants to proceed, then they should bring the legislation forward and let us get on with it, although it is certainly not the way we would proceed. This party is 100 per cent behind the goal of increased Canadian ownership. We believe that in fact Canadianization was occurring at a dramatic rate, but the effect of the NEP is in fact to abort what was a tremendous growth in small Canadian companies, which companies have in the last ten years drilled 75 per cent of the exploratory wells. These companies were providing the creativity, the ingenuity, and they were discovering those new fields which brought excitement to the industry. They were making things happen, and they were clobbered by this minister and this program. Perhaps the PIP grants will help revive some of them, perhaps they will help some of them keep part of their operations in Canada rather than deserting the country totally. Perhaps it will prevent more people from joining the unemployment line. I sincerely hope so, Mr. Speaker, but I have serious doubts. I hear mutterings over

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there from the socialist who stands up and says that government is outrageous, therefore what we need is more government. I have never been able to understand that logic, if it is logic.

We will be voting against this legislation, Mr. Speaker, because of the way they have approached it. We think it is a bad precedent and a mistake to put bureaucrats in control the way they are here. We think the country is going to pay a tremendous price for that. Our concern is that the program is going to be unmanageable due to its complexity, and certainly the accountants and lawyers are going to get rich implementing it. If the government is going to go this way, they have a right to be wrong and we will permit them to do it.

Mrs. Appolloni: Mr. Speaker, there are times in this House when we all get carried away by our own rhetoric. However, I am sure the hon. member would like to keep the record straight. Am I correct that he referred to the actions of the minister as immoral and accused him of cooking the books?

Mr. Blenkarn: Absolutely.

Mrs. Appolloni: As I was trying to say despite the rude interruptions from across the way, if my contention is correct, Mr. Speaker, that the hon. member did use those phrases, I submit to you that they are at least unparliamentary, undemocratic and absolutely baseless.

Mr. Andre: I would just add that they are the truth.

Mr. Taylor: It is even worse when they are the truth.

Mrs. Appolloni: Mr. Speaker, on the same point of order, I would have the record show that the minister was not in the House to defend himself. Perhaps you would be good enough, Mr. Speaker, if the minister finds it necessary, to allow the minister to defend himself at the first available opportunity against those absolutely abominable charges.

● (1940)

Mr. Taylor: Mr. Speaker, since when can one member start raising a point of order for another member? If the hon. member's conscience is hurting her, fine, but she cannot raise a point of order for another member.

Mr. Blais: The hon. member raises a point of order.

The Acting Speaker (Mr. Blaker): The hon. member for Vancouver-Kingsway (Mr. Waddell) on a point of order. Is the hon. member rising to speak?

Mr. Waddell: Yes, Mr. Speaker.

The Acting Speaker (Mr. Blaker): There is a suggestion before the Chair that has not been put into those words by the hon. member for York South-Weston (Mrs. Appolloni). It deals with a formal notification being given to the Chair that the Minister of Energy, Mines and Resources (Mr. Lalonde) may find cause to seek the attention of the Chair by way of a question of privilege concerning certain language used. I will deal with the objection raised by the hon. member for Bow River (Mr. Taylor) in that regard. If there is indeed a question