## Mr. Steven W. Langdon (Essex—Windsor): Mr. Speaker, the fact of the matter is that New Democrats think there is no way that plants should simply be shut down unilaterally by a company without any worker or community negotiations.

Some hon. members: Hear, hear!

**Mr. Langdon:** I want to ask this government why it left the union out of these negotiations. I want to ask this government when it is going to give the workers of Atlantic Canada protection against high-handed decisions on the part of governments and on the part of companies that do not care about the communities of Atlantic Canada?

Hon. Elmer M. MacKay (Minister of Public Works): Mr. Speaker, obviously National Sea Products did care. They provided a revised operational plan that they inform me will keep not 150 people, but 300 people working.

Mr. Langdon: One hundred and fifty.

**Mr. MacKay:** Well, my hon. colleague says 150. I hear 300. In any event, we have an operational plant now, which is more than we had last week.

Some hon. members: Hear, hear!

[Translation]

## **GOODS AND SERVICES TAX**

Mr. Alfonso Gagliano (Saint-Léonard): Mr. Speaker, my question is for the Minister of Finance.

Mr. Speaker, John Bulloch, president of the Canadian Federation of Independent Business, told the Finance Committee, and I quote:

(The measures proposed to assist small business with implementing the tax)-such items as-documentation requirements, and incentives to purchase electronic equipment-do not begin to offset the actual costs that will be imposed on small firms by the two-tiered nightmare of the proposed GST.

My question is very simple, Mr. Speaker: Has the Minister of Finance considered the additional accounting costs for small business in his GST booklet, where he says that there are advantages for small business? [English]

Hon. Michael Wilson (Minister of Finance): Mr. Speaker, I think the brochure we put out is comprehensive. It answers many of the questions that have been put to us by the small business community in a reasonably detailed way, but not so detailed that it takes them a long time to get through. It is something that is very helpful to them in understanding the impact of the GST, how it can help them with their pricing, with their compliance, with their record keeping, and how it helps their cash flow. It gives them a quick overview of the goods and services tax to help them in discussing the matter further as far as their accountants and others are concerned.

## [Translation]

**Mr. Alfonso Gagliano (Saint-Léonard):** Mr. Speaker, Ms. Catherine Swift, Vice-President of the Canadian Federation of Independent Business, told the Finance Committee, and I quote:

So anyone who thinks this is a boon for small businesses does not really know the operation of small businesses –

My question is simple: Why doesn't the Minister of Finance listen to the Canadian Federation of Independent Business and throw out this tax, instead of trying to sell Canadians the nightmare of the century?

## [English]

Hon. Michael Wilson (Minister of Finance): Mr. Speaker, let me quote Mr. John Bulloch, the president of the Canadian Federation of Independent Business on September 19, again before the finance committee. He said: "Everybody out there would like to have an alternative to a multi-stage tax", a multi-stage tax being a GST. He goes on to say: "The damn trouble is that one is not out there."

It is very clear from the response of the Liberal Party of Canada that one is not out there because we have not heard of any alternative approach from the Liberal Party of Canada. That is why we feel we must proceed with this.

There are numerous people who time and time again have been telling us of the importance of changing from the federal sales tax that is in place today. It is a hidden burden on our exports. It taxes imports one-third less than Canadian products. It is a burden on new investment, investment that will create a more productive and competitive manufacturing industry, more competitive