

Mr. Andre: Then the petroleum compensation charge is a dandy. That was brought in originally to set up a special fund to subsidize Syncrude production to domestic levels. We passed an act in this House, with relative dispatch, which provided that there shall be collected on every barrel of oil in Canada sufficient funds to subsidize the Syncrude price down to world levels, or production from any other tar sands plants which might come along. It was somewhat like unemployment insurance. It was a special fund. It did not go into consolidated revenue. It was not a tax. It was not preceded by a Ways and Means motion, which would have been required if it was a tax. It was a special fund to take care of the Syncrude situation, which arose out of an agreement between various provinces and others which participated. The government decided to raise more money to subsidize imports. It was not getting enough from the export tax. An excise tax could have done it, but in the election campaign the Liberal Party made a big thing about excise taxes, so it could not use excise taxes. The government had to invent a new tax. It has the same effect. It still hurts when you pay it out of your jeans when you buy gasoline, but the government would not use the horrible words "excise tax." It was the petroleum compensation charge. One of the geniuses—one of the "Tanzanianizers"—in the Department of Energy, Mines and Resources discovered that perhaps the government could use this petroleum compensation charge. Lo and behold, on July 10, 1980, the minister comes tramping in and lays down a piece of paper, saying: "This is a notice of ways and means; effective midnight tonight you will now pay more for the petroleum compensation charge".

● (1740)

I raised a point of order and asked: "How can you do that? How can you just lay down a piece of paper and suddenly start collecting money, since the bill you purport to amend by that ways and means motion was not a tax bill in the first instance but a special fund?" Madam Speaker said: "That is a legal problem; I cannot deal with it, sorry."

We then sought legal counsel and were told: "You are right, it is illegal; they are not supposed to do that". We asked: "How much would it cost to pursue this?" The reply was: "About \$200,000." We just do not happen to have \$200,000 to spare in order to require the government to keep the law. That is all we are asking—that the government obey the law.

Finally, in Bill C-103 the government is trying to catch up and make legal what is illegal. This time it introduced a notice of Ways and Means, and so suddenly something that was not a tax is defined as a tax. How that magic transformation occurred I have no idea. I asked legal counsel for the Minister of Energy, Mines and Resources, Mr. Elwood, how that could be. He replied; "Just because there is a procedural imperfection, that does not mean it is not a tax." Just because there is a procedural imperfection? It is as if he were saying: "Look, you turkey, you Member of Parliament, you are just a sausage factory. You are supposed to spit out whatever we geniuses decide. You should not be asking us to obey all of these little procedural niceties in the House of Commons." That is simply

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unbelievable, Mr. Speaker. And we are supposed to live in a parliamentary democracy!

I recommend that members examine a letter I received from the Standing Committee on Regulations and Other Statutory Instruments which is signed by the two chairmen, Senator John Godfrey, a Liberal, and the Hon. Perrin Beatty, a Conservative. It states that the government is currently breaking the law in regard to the export tax, that it is collecting more than it is authorized to collect by law. What do you do with a government that refuses to obey the law, Mr. Speaker? Some people feel that you must go to Western Canada Concept meetings. Unfortunately, that is what they feel. Is that not sad?

This business about the petroleum compensation charge has not stopped yet. The government collects the equivalent of 24 cents per gallon now, or about \$3 billion per year. Now it wants us to give it authority to allow that to be raised to \$7.5 billion per year without having to ask the House for permission.

An hon. Member: How much is that per gallon?

Mr. Andre: That is 48 cents per gallon. The government wants us—not us, but the "trained donkeys"—to turn over to the executive the right to levy taxes of up to 48 cents per gallon. That is almost a victory, Mr. Speaker. I am almost smiling about it because in the original version of Bill C-94—

An hon. Member: Bill C-98.

Mr. Andre: Well, on this one they were asking for authority to raise 70 cents per gallon. The minister says: "Ah, but this is just to subsidize imports and will not be abused." I would remind him of what one of his predecessors, Mr. Macdonald, said about the export tax. He said that it would be used for import subsidization. But not any more, Mr. Speaker; it is for another purpose. I would remind him of what the Hon. John Turner said about the excise tax on gasoline. In his budget of 1975 he said that it would be used for import subsidization. Where is it going now? It is going into other revenues.

The minister stands up and says: "Don't worry about that 48 cents per gallon, about that \$7.5 billion. We won't abuse it; we will just use it for import subsidization." To that I say: "Listen, when two of your predecessors gave us a line like that and then had it flipped around, why in blazes would we believe you now?"—unless, of course, one was a trained donkey.

It is absurd that we are asked to give the government authority to collect that kind of tax without ever having to come back to this House. It is an incredible principle that we should be asked to turn over to the Crown the authority to raise taxes at will without ever getting the approval of Parliament. That bears no resemblance to parliamentary democracy; it bears a closer resemblance to a dictatorship.

Related to that and just as offensive is this Canadian ownership charge. That is a sneaky little deal, another sneaky little tax which amounts to four cents per gallon or \$800 million per year. It is being used to pay off the purchase of