S. O. 21

this current labour-management dispute remains unresolved, the harder it will be for Canada to maintain its share of the international grain market.

I encourage all Members of Parliament to use their influence on the two parties in the dispute, the Canadian Lake Carriers Association and the Canadian Marine Officers Union, to bring about a speedy settlement and move our grain.

• (1415)

ENVIRONMENTAL AFFAIRS

ST. LAWRENCE RIVER—DUMPING OF PCBS BY GENERAL MOTORS FOUNDRY AT MASSENA, N.Y.

Hon. Chas. L. Caccia (Davenport): Mr. Speaker, Canadians who watched *The Journal* the other night saw another example of toxic chemicals from a source in the United States threatening human health. This time, it was not the Niagara River or the Great Lakes, but the St. Lawrence River.

Thousands of tonnes of PCBs have been dumped in the river at the General Motors foundry at Massena, New York, upstream of Lake St. Francis.

The Massena site is a priority site for the United States Environmental Protection Agency but little progress has been made. Already, fish, turtles, birds and other animals are contaminated with PCBs. Therefore, people who eat anything caught in this part of the St. Lawrence may be at risk too.

We urge the Government to make strong representations in Washington to implement a plan to remove this threat to the health of millions of people living downstream from the General Motors foundry at Massena along the St. Lawrence River and the Lake St. Francis basins.

[Translation]

FINANCE

TAX CREDITS

Mr. Jean-Guy Guilbault (Drummond): Apparently, Mr. Speaker, we are constantly learning something new about the detrimental effects of the incompetent action taken by the former Liberal administration which had created a tax credit to encourage private research.

The Auditor General has indicated that the Department of Finance had known for at least nine months that the tax credit program, implemented by the previous Liberal minister, was a tax loophole running completely out of control, although it would not admit it.

Since January, 1984, both the Department of National Revenue and the Department of Finance knew for sure, on the basis of ample evidence, that the program had gone berserk and that it would cost much more than the estimated \$200 million.

Moreover, when our Government imposed a moratorium on this program one month after our election, this program had already cost \$3.5 billion to Canadian taxpayers.

Indeed, we should be grateful to the Canadian people who were clever enough to recognize that something was wrong with this government scheme and to change the situation by bringing to power a Progressive Conservative Government for better management and deficit control.

Mr. Speaker, I should like to conclude by reminding you that this was the worst tax fraud in Canadian history and that it should be mentioned as such in the *Guinness Book of Records*.

[English]

FINANCE

COST TO TAXPAYERS OF TAX EXPENDITURE PROGRAMS

Mr. Stan J. Hovdebo (Prince Albert): Mr. Speaker, tax expenditures have, over the years, become a favourite method of hiding the Government's direction of money into particular sectors of the economy without having to be accountable to Parliament or the people of Canada.

Examples of the Government spending money by not collecting it as taxes are programs such as MURB, the Multi-Unit Residential Building Program, and SRTC, the Scientific Research Tax Credit.

One will search long and futilely in the Estimates, in the financial plans and in public accounts for statistics, or even estimates, of the cost of these and other tax expenditures to Canadians. Tax expenditures to large and small corporations are just as much spending of taxpayers' dollars as is the payment of a pension to a senior citizen. It is time that the Government established an evaluation and monitoring system for tax expenditures.

LABOUR RELATIONS

CALL FOR MEASURES TO RESOLVE LABOUR DISPUTES

Mr. Geoff Wilson (Swift Current—Maple Creek): Mr. Speaker, the latest postal strike has the potential to disrupt many Canadian businesses. Labour difficulties in the Seaway will cause damage to western grain farmers. These same