until a decision has been made or even to withdraw a bill. The hon. member is familiar enough with the practice of the House to know that the government can introduce another bill at any time to make changes and that this does not prevent Parliament from working. I therefore suggest in all humility that we should go on considering this bill and that if the Minister of Finance were to arrive at certain conclusions as a result of his discussions with the province of Alberta, he could always say so in the House and ask us to examine any new proposals. However, this does not prevent any progress being made with respect to a piece of legislation, especially as concerns this bill.

### • (1640)

# [English]

**Mr. Blenkarn:** I know that the person piloting this bill is the Minister of State for Finance. Presumably he is piloting the bill as an associate of the Minister of Finance and presumably is able, with a bill of this nature, to commit the government. To suggest that the Minister of Finance is the only person who can commit the government with respect to this tax matter seems rather strange to me. Surely in the Committee of the Whole we should have a minister who can commit the government. That is the purpose of having bills put before the committee. If we have a situation where we have a minister before the committee who is not able to commit the government, then the whole process is called into question.

There are many definitions in this bill, such as definitions of old oil and new oil. These definitions are left to ministerial discretion. I would like to ask the minister what expertise he has in his department or that the Minister of Energy, Mines and Resources has in his department which can really define and determine what field is old oil and what field is new oil and when new oil becomes old oil.

### [Translation]

**Mr. Bussières:** Mr. Chairman, on the first point which has to do with his preliminary remarks, I would like to say to the hon. member that we are dealing with the bill. It is quite proper, of course, for members to point out some of the difficulties which they are uncovering in the bill. They can also indicate the concerns of that industry or other groups, but the hon. member should not suggest that any issue or problem should be solved right now. I think he understands well enough how this House operates to know that an issue can be under consideration, that some decisions could be taken subsequently and that Parliament could be called to reconsider a bill that it will ever solve all problems once and for all.

The member refers to the definitions of oil as it appears in the bill. Surely he has noted in the bill that there are specific definitions for old oil and for new oil. I could also refer him to the agreement signed between the governments of Canada and Alberta also specifically defining the various kinds of oil which enabled us to set up a blended price for Canadian oil. In the same legislation and in the agreement concluded by the

# Taxation

governments of Canada and Alberta, there were provisions defining the various kinds of oil.

#### [English]

**Mr. Blenkarn:** Earlier the hon. member for Vancouver-Kingsway asked the government why it had not studied different forms of taxation like a windfall profits tax and the concept of an energy bank. The minister will know, of course, that the reason the government did not look at that is that it was in the Crosbie budget and was part of the program of the Progressive Conservative Party when it was in government. It did not want to bother looking at that aspect. I thought we should let the House appreciate that matter.

What provision is the government prepared to make to alleviate the cost of these taxes to people who are forced to heat their homes with oil? There are different classes of users of petroleum products. A number of people in my constituency cannot hook up to natural gas because it is not available to them in their particular parts of Mississauga. On the other hand, the price of oil keeps rising. While those who are able to use natural gas can perhaps take advantage of a slightly lower price for natural gas, people who are heating their homes with oil are faced with the enormous taxes provided for in this bill, not only royalties but the PGRT and all sorts of other taxes. Those taxes are rather significant. Would the government do something to alleviate the cost of home heating oil to some extent?

## [Translation]

**Mr. Bussières:** Mr. Chairman, in a previous answer, I referred to some of the provisions that exist in the Income Tax Act as well as to certain indexation mechanisms that allow us to compensate for the increase in the cost of living, the cost of living index includes a component which refers to energy cost increases. I would have a few comments to add to what I said earlier. For instance, I would like to remind the hon. member that the Department of Energy, Mines and Resources administers a very generous program to help consumers insulate their homes.

By promoting better home insulation, this program allows home owners to substantially reduce their heating costs and save money. I would also like to remind the hon. member that the Department of Energy, Mines and Resources has a program which encourages homeowners who use oil to heat their homes to convert to other forms of energy, and this also produces savings. Let us take for instance the case of the homeowner who replaces his oil-heating system with a gas system. Since gas prices will be as much as 60 per cent lower than oil prices, the oil substitution program will allow him to reduce his heating costs.

These are two programs which can help reduce heating costs brought about by the increase in energy prices. All this, Mr. Chairman, is in addition to the indexation mechanisms that apply to basic income tax deductions, taxation tables, family