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job programs fall short of meeting the number of jobs needed and therefore fall short of the dollars needed for tuition fees, loans will be necessary. However, since the loans budget has been frozen, fewer students can be helped financially. Accessibility to education, vital to securing a job, is blocked on not one but three counts: first, summer job programs have not been created to meet the current needs given the inflation and unemployment rates; second, tuition costs are rising; and third, it is more difficult to borrow money to meet these escalating costs.

• (1815)

I find myself asking, as I am sure young people are wondering, if this is the way we should celebrate International Youth Year. In my address to the announcement of International Youth Year on January 21, I mentioned the results of the Bovey report and the Project Teen Canada survey. This poll, the most comprehensive survey of teenagers' attitudes and opinions ever made, destroys our conventional stereotypes of youth and characterizes young people as responsible, thoughtful people who are desperately worried about their future. The Government has yet to give them any reason for hope. The very day the story broke detailing the results of the report, the Minister of State for Youth announced that there would be no special, massive funds allocated to provide jobs for youth in 1985. On the eve of the Summer Canada Program, we learned about the Katimavik cuts.

The Tory Government is clearly not prepared to follow through on its promises; neither those made during the election campaign nor those made since September 4. As long as the Government sticks to consultation, things are fine. It is in committing itself to action and taking that next step that the problem starts. I again applaud the consultation undertaken by the Government. I agree that consultation is a necessary first step. However, I urge the Government to continue, to take the next step, to be true to its commitment and to act.

The Tories have indeed created a new vocabulary. Gone are the three "Rs". Instead we have the three "Cs": consult, cut, challenge. Young Canadians and all Canadians—

The Acting Speaker (Mr. Paproski): I regret to inform the Hon. Member but her time has expired.

Mrs. Finestone: I am sorry, Sir. I have half a minute and exactly four sentences left.

[Translation]

Mr. Jean-Guy Hudon (Parliamentary Secretary to Minister of Employment and Immigration): On behalf of the Minister of Employment and Immigration (Miss MacDonald), Mr. Speaker, I am pleased to respond to my colleague from Mount Royal (Mrs. Finestone) concerning this year's youth programs as announced on February 6 last.

Perhaps it is an overstatement to say that there are no programs, and I think that young people need to work to plan their future. It is a worthwhile concept, and that is why the

federal Government, through the Minister, has unveiled a \$205 million program geared to student careers, including Challenge '85. Students do need summer employment to prepare their career. We are prepared to give them grants, and the focus will be on three specific sectors. No one can disagree with that, after all we are talking about \$163 million. It is easy to claim that we have no programs, that we have no money, that we are cutting, consulting or what have you, but there is really no need to exaggerate. I read the question asked on December 21, something about putting an end to consultations and delivering the programs. Well, the programs have been announced and they have nothing to do with cutbacks. Quite the contrary, they will be an inspiration for students who want to further their career. Some \$163 million will be allotted to that end in the public sector, in private industry and in community organizations.

Our second priority is to make it possible for students to gain work experience in a field unrelated to their studies and prospective career, and some of those can be a challenge indeed.

In addition, Mr. Speaker, \$30 million will be earmarked for projects designed to help students create their own jobs. We intend to cooperate with the provincial Governments to make loans available for such projects. All we need do now is to set up the machinery, and that will be done soon because we are more than prepared to show leadership in those endeavours. There will be \$10 million used to create jobs with the federal Government; \$13 million at the National Defence level; \$1.2 million for hiring special officers of the Royal Canadian Mounted Police; and \$0.5 million to help job preparation shops, pilot projects, as we are now doing in Ontario and all across Canada. In addition to that, \$13.6 million must be added for the operation of 400 Canada employment centres for students across the land.

Mr. Speaker, the Government is convinced that next summer several thousand students will derive maximum benefits from that and from their future participation in the labour force, in their own fields of expertise. We are in the process of launching an appeal to the private and public sectors, and I am convinced that—

The Acting Speaker (Mr. Paproski): I regret to interrupt the Hon. Member, but his time has expired.

• (1820)

[English]

INCOME TAX ACT—PROVISION AFFECTING LAND PURCHASES

Mr. Geoff Wilson (Swift Current-Maple Creek): Mr. Speaker, last week I raised some concerns in Question Period regarding the treatment of replacement property, under Section 44 of the Income Tax Act, by Revenue Canada officials. Section 44 enables the vendor of land to defer capital gains arising from the sale to the extent that the vendor reinvests or