

The Leader of the Opposition ought to know that Section 76 of the Canada Elections Act prohibits anyone residing abroad from soliciting or in any way seeking to urge voters to vote for a candidate or to refrain from doing so—it is against the law. It hardly matters that no election had been called at the time these events took place, since the Progressive Conservative Party and its Leader have created a dangerous precedent that could lead to a general deterioration of our electoral practices. The Leader of the Opposition has a duty to state publicly whether he supports such indefensible behaviour. In addition to ignoring the principles generally adhered to when there is a leadership campaign within a party, he has failed to explain his attitude at the end of 1982 and whether Joe Clark received the Judas kiss at that time, just before the organized rebellion that materialized in Winnipeg in 1983.

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[English]

#### NORTHERN AFFAIRS

##### COPE LAND CLAIM AGREEMENT

**Mr. Dave Nickerson (Western Arctic):** Mr. Speaker, the foolishness of the Minister of Indian Affairs and Northern Development (Mr. Munro) and his strategy of conducting land claim negotiations under a veil of secrecy, without conferring with interested third parties, has been amply demonstrated by the recently initialed COPE agreement. Apparently no serious attempt was made to reconcile the overlap problem with neighbouring claimants, and the inclusion of a 10 per cent bid differential on both public and private tenders to be based upon the ethnic origin of the bidder has incensed the business community and has wide ranging implications right across Canada.

● (1415)

Despite the Minister's reluctance to listen to reasonable arguments in the past, he ought now to heed the advice of the northern business community and of the Dene-Métis land claimants so that the Inuvialuit settlement might be finalized in an equitable and fair manner without further undue delay.

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#### NATIONAL REVENUE

##### TAX ON SPECIALLY EQUIPPED BUSES FOR THE HANDICAPPED

**Mr. Neil Young (Beaches):** Mr. Speaker, Revenue Canada is trying to collect \$70,000 in sales tax and penalties in connection with Metro Toronto's purchase of specially equipped busses for the handicapped. The Government agency has decided that amputees and patients in wheelchairs cannot be defined as handicapped for the purposes of the Excise Tax Act if they are travelling to hospitals for treatment of unrelated illnesses. That ruling is totally contradictory to the position that the Government took as a result of the International Year of Disabled Persons. It is also contradictory to the recommen-

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ations that were made in the "Obstacles Report", which was the report of the Special Committee on the Disabled.

Inherent in this ruling, Mr. Speaker, is the erroneous assumption that disabled people are sick. Disabled people are anything but sick, and it is totally unfair for the Government to perpetuate that stereotyping, particularly through such a basic measure as taxation. The members of my Party insist that the Government reverse this ruling by Revenue Canada which is indirectly penalizing disabled people who do not need that further obstacle in their lives.

### ORAL QUESTION PERIOD

[English]

#### NATIONAL REVENUE

##### CUSTOMS AND EXCISE AUDITORS—PROFITABILITY CONCEPT MENTIONED IN MEMORANDUM

**Hon. Perrin Beatty (Wellington-Dufferin-Simcoe):** Mr. Speaker, my question is for the Minister of National Revenue. Yesterday he assured the House that quotas on auditors were contrary to the policies of his Department. He also assured the House that at no time during his tenure had there been quotas on auditors in the Customs and Excise department. How does the Minister reconcile that statement which he made yesterday with a memorandum from the district manager of the Kitchener-Waterloo office of Customs and Excise dated May 2, 1983, entitled, "Profitability of Cell Audits and Tax Change Per Audit Day", which sets specific quotas for auditors, indicates that these quotas were being set as a result of pressure from headquarters, and says that the key concern will be profitability? It makes no mention of the question of equity and fairness in dealing with the people who are being audited.

[Translation]

**Hon. Pierre Bussières (Minister of National Revenue):** Mr. Speaker, I repeat what I said in the House yesterday, and I would invite the Hon. Member to enquire about procedures existing within the Excise Division for planning audit operations.

I may also point out to the Hon. Member that this practice has been in existence for about ten years, and that it is not a new method, although it may be new to him. I thought his short stay at Treasury Board would at least have taught him the basic principles of government management and its application to specific departments. I can also inform him that with this method we are able to set up procedures by which the person-years at our disposal are used in the best interests of holders of excise licenses and of the Government itself.

Mr. Speaker, there are two factors we must bear in mind: the tax changes made at the end of an audit and the "profitability" concept, to quote the expression used in the memoran-