

Scientific Research and Development Tax Credit...—Cont.**Audits—Cont.**

- Part VIII tax, 31:26-7, 33-4; 33:36
- Auditor General position, 18:7-8, 38; 19:4-5, 24; 31:14, 28
- Auditor General report, 1983-1984, 18:7-40; 19:4-55; 31:4-58; 33:17-53; 35:9-10
- Follow-up report, in-depth study, 31:54
- Canadian Advanced Technology Association position, 19:14, 51-2
- Canadian Tax Foundation position, 31:21; 33:27
- Committee report, recommendations, 33:40
- Consultations, discussion papers, etc., 18:9, 26-7, 34, 36; 19:6-8, 10, 48-9; 31:18-20, 23, 43, 45-9; 33:18-20, 46, 48
- Responses, documents, availability to Committee, 33:20-5, 46
- Costs, 18:7, 11, 13-22, 28-9, 34-6; 19:5-6, 9-10, 29-30, 41-2; 31:9, 15-6, 20-1, 42; 33:21, 40, 52-3
- Regional breakdown, 31:26
- Crown corporations, participation, 33:52
- Debts/write-offs, \$900-925 million, 18:22; 19:11-3, 20-1, 33; 31:15-6, 27; 33:33, 39
- Elimination, 18:9; 19:14
- Evaluation, 18:8-11, 15-9, 22-3, 25-6, 28-9, 33-4; 19:13, 16-8, 24-7, 31-2, 41-2, 44-5, 50-5; 31:15, 17, 23, 30
- Finance Department role, studies, etc., 31:42; 33:36
- Finance Department role, criticisms, 18:7; 19:50-2; 31:39, 47-51; 33:27, 30, 47-8, 50
- Finance, Trade and Economic Affairs Standing Committee study, 18:8-14, 23-5, 30-1; 31:51-2
- Forecasting, 18:11, 16-7, 27; 19:10-1
- Holding period requirement, 33:19
- Implementation, 19:8-9
- Lalonde position, 19:18, 54; 31:50-1
- Legislation, 19:9; 31:6, 16, 42-3, 50; 33:25, 27
- Lender/borrower, obligations, 18:36-8; 19:49-50
- LePan, N., role, 19:22-3, 29-30
- Monitoring
 - Auditor General role, 31:53
 - Finance Department role, 31:39-53
 - National Revenue Department role, press release, etc, 31:8-9, 24-5, 40, 44, 53-6; 33:28, 30-1
- Moratorium, 18:8-9, 13; 19:12, 16-7, 26; 31:7-8, 45; 33:31
- Grandfathering provision to protect legitimate research projects, 31:8; 33:32, 37-9
- Rejected projects, 33:32-3
- Share Purchase Tax Credit Plan, 31:51-2; 33:35-6
- National Revenue Department, role, 18:22-3, 39-40; 19:6-8, 26-8; 31:6-7, 19
- Advance tax rulings, 31:22, 42-3; 33:27, 29-31
- Purpose, 18:9-10; 19:44; 31:6, 16, 18, 23, 41, 49-50; 33:25-6, 45-6, 48
- Qualifying projects, 31:12
- "Quick flip" transactions, 18:7-9, 12-3, 17, 34-6; 19:7, 10, 13, 20, 26, 48; 31:6-7, 14, 19-20, 35-7, 46-9; 33:18-21, 25-7
- Replacement program, controls, 31:16-7, 24, 37
- Research
 - Definition, 31:22
 - Evaluation of quality, 31:30
 - Identification of economic sectors, 31:31
 - Time limits, 31:26-7
- Research and development, affecting, 18:23, 29, 36-7, 39; 19:14-7, 20-3, 42-5; 33:25-6
- Retroactivity, 19:29
- Roll-down concept, 31:34-6
- Take-up, underestimation, 33:29, 47
- Tax expenditure, calculations, forecasts, 31:20-1; 33:20
- Termination, 31:7, 16, 41-2, 56-7; 33:36

Secretary of State Department

Job classification, 17:9

Secretary of State Department—Cont.

Translation Services, lay-offs, 30:30, 32

See also Witnesses

Shannon, Mr. G.E. (Finance Department)

Scientific Research and Development Tax Credit Program, Auditor General report, 1983-1984, 19:3-5, 7, 16-8, 25, 29, 32, 36, 38, 44-7, 55; 31:4-5, 18, 23-4, 30, 32-3, 37-41, 45-7, 49-53, 57

Share Purchase Tax Credit Plan see Research and development; Scientific Research and Development Tax Credit Program—Moratorium**Shipbuilding industry**, dry-dock facilities, Public Works Department operation, sale, etc., 24:20, 60-1**Short, Mr. R. Allan (Finance Department)**

Dome Petroleum Ltd., \$1 billion tax remission, Auditor General report, 1984-1985, 34:3, 8, 10

Small Business Loans Program

Management procedures, improvement, 26:20-1

Unpaid loans, 26:20-1

Solicitor General Department see Criminal Law Review Project—Process**South Korea** see External Affairs Department—Recreational Hardship Support Program**SRTC** see Scientific Research and Development Tax Credit Program**Statistics Canada**, job classification, 16:27-8, 49**Supply and Services Department**

Audit Services Bureau see Defence equipment—Projects, Audits

See also Public Service—Contracting-out

Swayne, Mr. J.B. (Public Works Department)

Public Works Department, Auditor General report, 1983-1984, 7:50-3; 24:4, 67

Tanzania see Canadian International Development Agency—Bilateral aid**Tardif, Mrs. Monique B. (PC—Charlesbourg; Parliamentary**

Secretary to Minister of Regional Industrial Expansion)

Procedure, questioning of witnesses, 26:33-4

Regional Industrial Expansion Department, Auditor General report, 1984-1985, 26:33-4

Task Force on Program Review (Nielsen) see Government programs; Public Works Department—Activities, Action plans—Management practices and controls**Tax expenditures** see Government expenditures**Taxation**

Depletion allowances, 19:23, 32-3

See also National Energy Program—Super-depletion allowances

Information/evaluations re tax expenditure programs, Auditor General criticisms, 18:8, 15; 19:34-41

See also Registered retirement savings plans

Remission orders

Access to information, denial to Auditor General, 34:33-4

Capping, 34:30

Cost-benefit analysis, 34:32-4

Criteria, definition, etc., 34:17, 22

Forgone revenue, 1985, 34:25-6

Rental income, imputed, 19:40

See also Dome Petroleum Ltd.; Government

expenditures—Taxation expenditures; Government programs; Income tax; Petro-Canada; Petroleum Incentives Program;