

tion of the release of pollutants into the environment. DPAT pays a percentage of the capital and operating costs of applying new and improved abatement technology to industry.

Under this program, the Federal Government enters into contracts with individual firms to develop, test and demonstrate new technology. The contractor must ensure that all technical details, patents and process technology developed under DPAT will be made available, without royalties or license fees, to Canadian organizations and industries having similar pollution problems.

The Accelerated Capital Cost Allowance is a third program designed to encourage businesses to control pollution. Under its terms, an eligible taxpayer may write off, over a two-year period, the total cost of equipment or processes installed for the prime purpose of controlling air- and water-pollution. The expenditures eligible for write-off may cover the costs of prevention, reduction or elimination of pollution.

Conclusion

The Environmental Protection Service combines control legislation with financial incentives and co-operation with industry and provincial governments to achieve improvement of the environment. The key to successful pollution-control programs is co-operation, not compulsion. Both a healthy economy and a healthy environment are essential to Canada. The aim of EPS is to maintain a balance between these two essential ingredients.

