

*Income Tax Act*

**Mr. Baker (Grenville-Carleton):** I will lend you my car.

**Mr. Abbott:** My hon. friends and colleagues here raised the very important point as to why we have singled out mechanics and, having singled them out, why do we not ask ourselves whether it is appropriate for people employed by gainful concerns, who are deducting the cost of doing business from their income, to have to outfit themselves with tools to begin with, or having outfitted themselves, do they not have them replaced as they wear out at the employer's shop? The question of a lawyer's expenses, the utilization of his car—a very suspect device at any time—is, I suggest, very unlikely to be closely related to his business needs. However, what of the employees who are in this same lawyer's office who, in order to enhance the premises and their appearance, dress expensively at their own expense? I suggest that the hon. member's own law office is a pleasure to walk into, but I doubt whether he pays any great heed to the cost of clothing borne by his employees as they help to create an impression of thoughtful affluence.

So the question is, therefore, why are we confining our discussion to the question of mechanics? However, I am curious as to why the \$150 deduction or 3 per cent is not in itself probably adequate, even in the case of mechanics. I read in the speech of the hon. member for Regina East that he contended that expenses could run as high as \$900 to \$1,000 per year for replacement of tools. I find that to be a very high figure, and I would be inclined to cut it in half, which is a suitable procedure to take with regard to anything we hear from the other side of the House. So, taking half his statement as true, it would seem that the depreciated value annually of the tools would probably come close to \$150 as a deductible item, so that in this case the mechanic is not faring too badly.

However, there is a very valid question at the moment about the cost of mechanics converting their inventory of tools to the metric system. Here I think the government should take special note and should recognize that this is a fundamental alteration in the assets of workers, people who can ill afford this sort of blow to their economic condition, and I think there should be a special provision introduced by the government to take account of this. This has been raised at meetings of the Standing Committee of Finance, Trade, Economic Affairs, which is discussing the metrication program. I think hon. members on both sides

of that committee are enthusiastically supporting the concept of something being done for individuals, for to fulfill the national objective of metrication they must invest heavily in the tools of their trade. I strongly recommend that the hon. member for Regina East give further study to this matter so that when he reintroduces this motion, perhaps at another time, its more carefully thought out provisions will lend strength to this aspect of the argument.

Finally, we should consider the anomalies this kind of bill as it presently stands presents, because all across the economic community are inequities created by the problem of either being employed and the employer deducting expenses, of not being employed or of being self-employed. The hon. member for York Centre (Mr. Kaplan), the hon. member for Don Valley as he then was, spoke in debate and pointed out that the musician who had been self-employed was able to deduct his taxi expenses, but as soon as he signed on as a permanent member of the Toronto Symphony Orchestra he could not do so even though compensation was offered by the orchestra, and I suppose he had heavy instruments to carry.

All across the country there are these very hard to administer matters, and I recommend that the government take very careful note of the problem of the metrication program and the cost which will be borne by mechanics in this regard. Then the government perhaps should study the meritorious proposals brought forward by the hon. member for Regina East, and I urge upon him the desirability of studying the question and coming up with a sounder and more acceptable measure.

**Mr. Maurice A. Dionne (Northumberland-Miramichi):** Mr. Speaker, I too am glad to join in this debate today, and I must say that I am happy to find the hon. member for Grenville-Carleton (Mr. Baker) in such a conciliatory mood. I hope that when major pieces of government legislation come before this House he will be in such a conciliatory mood at that point in time.

**The Acting Speaker (Mr. Turner (London East)):** Order, please. The hour provided for the consideration for private members' business has now expired. It being five o'clock, this House stands adjourned until Monday next at 2 p.m.

At 5 p.m. the House adjourned, without question put, pursuant to Standing Order.