

PRODUCING NEW TECHNOLOGY IS IMPORTANT. BUT EVEN
MORE IMPORTANT IS USING IT TO OUR ADVANTAGE.

4. WE BELIEVE TAX REFORM IS ALSO NECESSARY TO
REDIRECT INVESTMENT TO THIS VITAL JOB-CREATING
ACTIVITY. TAX CHANGES WILL REFLECT OUR BELIEF
THAT INCENTIVES SHOULD REPLACE GRANTS, THAT THE
DEFINITION OF "DEVELOPMENT" SHOULD BE BROADENED
AND THAT TAX LAWS MUST BETTER REFLECT THE IDEA
THAT RESEARCH AND DEVELOPMENT IS AN INTEGRAL PART
OF THE PRODUCTION PROCESS, NOT A SEPARATE
ACTIVITY.

5. HAND-IN-HAND WITH POLICIES TO ENCOURAGE THE
PRODUCTION, APPLICATION AND DIFFUSION OF NEW
TECHNOLOGIES MUST BE POLICIES TO TRAIN CANADIANS
IN THEIR USE.