

Excise Tax

the specific terms of the Excise Act, provisions that were correlated with the Customs Tariff Act.

In principle I would be favourable to these proposals. Unfortunately, I cannot support them for three reasons. First, there already are tax reductions for the handicapped, those in particular with physical disabilities that hinder their movements, in respect of a number of items made specifically for their use, to help them overcome such problems. Secondly, I am not convinced that an excise tax reduction on a particular item is the best answer to the handicapped person's needs. I am not saying it could not be so, only I am not convinced it is. Thirdly, I referred early in my remarks to the report on the handicapped people. A number of members in this House have worked on it. All hon. members recall the efforts made by the hon. member for Don Valley East (Mr. Smith). Officials within the Department of Finance want to take time to have a closer look at each of these proposals, and if there is a need to better adjust our tax system to the proposals made by the task force, we will be inclined to do so at the conclusion of the study.

● (1550)

[English]

Mr. Neil Young (Beaches): Mr. Speaker, I listened very carefully to what the minister had to say in defence of not accepting this particular amendment. As a member of that Special Committee on the Disabled and the Handicapped, to which he also referred, I can assure him that of the 643 witnesses that the committee heard from as we went across this country, we heard particularly from people with physical disabilities, people who have mobility problems.

If not wholly, at least the majority of the technical aids which are used in this country have to be imported into Canada. If the minister cares to take a look at the report on obstacles again, he will recognize that, considering the recommendations which were made by that committee after listening to those witnesses, it is an absolute necessity that the government side agree with this particular amendment.

Mr. Bob Rae (Broadview-Greenwood): Mr. Speaker, just so the House understands exactly what is going on here, we are now looking at a number of items which the government has decided should be exempted from the 9 per cent sales tax. There are a number of areas where, for a number of years and for a number of reasons, the government has decided that it will not impose a sales tax on particular items because it would impose a hardship on a group of people. Our society decides that because items respond to a vital need, quite apart from the area of commerce, the arguments in favour of a sales tax do not apply because those items are, by any definition, necessities.

We do not have a sales tax on food. What could be more of a necessity than the provision of prosthetic and other devices for individuals who are physically handicapped? What could be more of a statement by this Parliament, particularly in a year in which Parliament has established a committee which

has made a report, which report has made a substantial impact on public opinion? This is the Year of the Handicapped. What could be a more simple and clear gesture on the part of the government than that it recognize that our laws have not always been in keeping with this fact, and that there is a need to exempt particular areas?

Particular groups of people are buying these items, not in the order of commerce, not because they want to make money from selling or because they want to engage in the commercial life of the country, which we all recognize should be subject to sales tax, but because these items are basic, fundamental necessities for people who, through the cruelty of nature, are handicapped.

People want to know why the opposition gets frustrated. People want to know why, when they deal with their government, they feel that they are talking to a brick wall. All of us who have dealt with the minister know him to be a man of intelligence, compassion, a man capable of understanding basic and simple arguments. We wonder why he would not be able to say: "All right, the officials do not understand how Parliament and how the people of Canada respond to this kind of an issue; and we as a government are going to accept this amendment because it makes sense. It responds to the very basic, fundamental feeling of the people in Parliament. Where items are not being purchased for commercial reasons but are being purchased because they are necessities, we as a Parliament will not impose a sales tax. The government is not interested in collecting taxes of 9 per cent off people who are handicapped."

Why could the minister not make that kind of a statement? I see him there, I heard his answer today, and I was in a state of disbelief. He said: "Oh, there are other ways, and I read the brief from my officials; this may not be the best way". The notion of a government not making a distinction between things which are necessities, which should not be subject to a commercial sales tax, and items which should be subject to a commercial sales tax is an elementary one.

If people want to know why, in a sense, Parliament really does not work very well, it is because there is an officialdom in the Department of Finance which has decided who and what will be taxed, and it does not matter what any group, any member of Parliament, or anyone says. It goes through, because we have a government which is not prepared to listen.

I am glad we are forcing 12 votes tonight, or 13 or 14 votes. I want to see all the Liberal members opposite get up and tell every handicapped person who has to buy a prosthetic device that they will have to pay the 9 per cent tax and that they are the government which is imposing it. I want to see them tell the artists of the country upon whom they are imposing this tax, and every other little group, that they do not have the compassion and the guts to say that they will make an exception in their case.

That is why we are forcing the votes. That is why it is high time that this government started listening to people who want a fundamental issue dealt with. I am simply asking that the government respond with a little bit of compassion.