

FOREWORD

The contents of this paper is based on preliminary analyses carried out by members of the Institute as part of our work to identify and characterize areas that we will focus on in our research program. While the work is preliminary, we believe that the areas of discussion have important implications for Canadian farmers that we want to bring to the attention of the Committee at this time.

1. conduct research on the effect of finance and taxation policy and law on the viability of the agriculture sector.
2. conduct research on the effect of proposed amendments to finance and taxation policy and law on the viability of the agriculture sector.
3. to consult with the federal and provincial governments to assist in the development and amendment of policy and law to maximize the viability of the agriculture sector with respect to farm financing and taxation.
4. to consult with other farm organizations to co-ordinate activities relating to finance and taxation policy and law.