

**Income tax—Cont.**

- Taxable benefits, 6346, 6852
- Labourers/executives, treatment, comparison, statement (Mr. MacKay) under S.O. 21, 25340
- Northern residents, moratorium on collection, remission of taxes, etc., 22, 417, 2399, 2403-4, 3142, 4103-4, 4426, 4700, 6395-6, 6551-3, 6850-1, 8291-3, 9392, 14605-8, 14703, 14894-5, 15378-9, 15431-2, 16156, 16336-7, 20479, 22473, 24437, 24837, 25262-7, 25270-4
- Extending to Jan. 1/83, Nov. 12/81 budget measure, 12723, 12796, 12814, 13630-1, 13861-2, 14208, 14243-4, 15378 Ms. under S.O. 43, (Mr. Rae), 12825-6, (Mr. Ittinuar), 13070
- Extending to Dec. 31/83, Oct. 27/82 "mini budget", 20085, 20088, 20178, 21531, 21535
- Interdepartmental committee report, 12060-4, 19678, qu. (Mr. Nickerson), 19737-8
- Interpretation, statement (Mr. Nickerson) under S.O. 21, 27895
- Ms. under S.O. 43, (Mr. Neil), 358, (Mr. Oberle), 3076-7, 3769, (Mr. Nickerson), 11959-60, (Mr. Kristiansen), 14854
- Making permanent, 22789-91
- Mining industry, 16095-6, 21783
- Native people, comparable benefits, providing, 417-8
- Petitions, 12707, 12741, 12901, 12925, 24030, 24069
- Statements under S.O. 21, (Mr. Nickerson), 22034, (Mr. Gingras), 25392, (Mr. Oberle), 28671
- Students travel grants, N.W.T., including, M. (Mr. Nickerson) under S.O. 43, 3077
- Task force, study, 16004-5, 21614
  - See also Canadian Forces—Salaries
- Taxation of benefits, phasing in, beginning 1984, 21286, 21292-3, 23055, 23065, 23346, 23833, 24168, 26719
  - Statement (Mr. Maltais) under S.O. 21, 22382-3
- Trappers excluded, Ms. (Mr. Nickerson) under S.O. 43, 8977, 10977
- Union representatives, meeting, requesting, 15239, 15378-9
  - M. (Mr. Siddon) under S.O. 43, 15944
- One-industry communities, northern residents moratorium, applying, 22795, 22798
- Transport Department flights, cabinet ministers' guests, 26132
- Taxation data centres, see Revenue Department
- Term deposits
  - Interest and dividends, Canada-U.S. tax conventions, qu. (Mr. Cossitt), 21901-2
  - See also Investment, Canadian
- Territorial, Y.T. and N.W.T. imposing, 6395
- Transportation and travel expenses, cabinet ministers, qu. (Mr. Cossitt), 21174
- Transportation equipment investment tax credit, see above Forest industry
- Transportation passes of employees, benefit, taxing, 8734
- Travel expenses, trucking industry, 23346
- Tuition fees, 23068
  - Flying schools, deduction, 10185
  - Paid by employer, benefit, taxing, 8734
  - Spouse deducting, allowing, 5480
- United States, comparison, 6437, 6800-1
- Unpaid balances
  - Bank accounts, Revenue Department seizure without notice, 29206, 29297
  - Garnishees, seizure of accounts receivable, third party demands, etc., 22389, 22794, 22867, 22882-3, 22968, 23321, 29297
  - Interest rate, 6859
  - Legal actions, qu. (Mr. Corbett), 26999
  - Non-payment, prosecutions, qu. (Mr. Cossitt), 11767

**Income tax—Cont.**

- Unpaid balances—Cont.
  - Non-payment, seizure of assets of Kenneth and Victoria Hayes, Winnipeg, Man., departmental authority, etc., 16647-8
  - Repayment time, adjusting *re* filing mistakes, M. (Mr. Schellenberger) under S.O. 43, 9241
  - Revenue Department harassment, 22842-3, 22866-7, 23034-5
  - Seizure of property and assets, 18603-4, 22794, 23321, 29152, 29177, 29192
  - See also Bankruptcies—Legislation, Creditors and see also above
  - Fishermen—Interest and dividend income
- Voluntary organizations, 6545, 12439
- Volunteer firefighters, allowance exemption, 22003-7
  - Bill C-54, effects, 19435, 22008-9
  - Budget, Dec. 11/79 measure, increasing from \$300 to \$500, re-introducing, 243, 275, 975, 5661, 6342, 6345, 6391-2, 6438-40, 6521, 6607, 6665, 6834, 6849
  - Lalonde position, 22005-6
  - M. (Miss Campbell), 19431-6
  - Manitoba Association of Fire Chiefs position, 22009
  - Statement (Mr. Taylor) under S.O. 21, 25776
  - \$1000 deduction, M. (Mr. McDermid), 22003-10
- Waiters and waitresses, see above Restaurant and hotel workers
- Ways and means motions, Apr. 19/83 budget, tabled, 27673
- Ways and means motions, June 28/82 budget, Finance, Trade and Economic Affairs Committee referral, 21521, 21526, 22315, 22323-5, 22548, 23799-800, 24098
  - Business community submissions, 22326
  - M. (Mr. MacEachen), agreed to, 20014
  - Report, 22793
- Withholding tax on foreign interest payments, 18682, 21554
- Withholding taxes, increase/decrease, Nov. 12/81 budget, 14411, 21531
- Work in progress, professional fees, fair market value, inventory, etc., Nov. 12/81 budget measure, 14035, 21523, 21542, 22786, 22893, 23028, 23055, 23403-5, 23418-37, 23539-40
- Exemptions, 23054, 23065, 23323, 23400-4, 23419-22, 23432
  - Farmers, including, 23419-20, 23429
  - Notaries, omission, 21569, 23400-1, 23438, 23540, 23667-8, 23855-6, 23883, 23899, 24097, 24100-2
  - Statement (Mr. LaSalle) under S.O. 21, 23643
- Modification, MacEachen statement, Dec. 18/81, 14237
- Modification, Oct. 27/82 "mini budget", 20085, 20178
- Referral to committee for study, 14238-9
- Workers' tool allowance, increasing from 3% to 20%, Apr. 19/83 budget measure, 29077
- Zones, see above Cost of living zone system
- \$200 federal tax reduction, reducing to \$100 in 1985 and \$50 in 1986, phasing out Jan. 1/84 for those paying over \$6,000 basic federal tax, Apr. 19/83 budget measure, 24670, 24688, 24941-2, 25029
  - Low-income earners, impact, 25097-8, 25173
  - 12 million paying less, MacEachen statement, accuracy, 14336, 14370, 14457-8, 14500-2, 14601, 15110, 15117, 15199
- See also Canada Savings Bonds—Interest payments; Canadian Forces—Reserves and militia; Construction industry—Mobility; Consumers—Purchasing power; Darius Leut Hutterian Church; Divorce—Maintenance payments; Grain transportation—Hopper cars; Investment, Canadian—Canadian common stock investment plan; Labour force—Trade skills; Medicare—Premiums, Federal; Metric conversion—Fuel tax rebates—Retail food scales; Oil and oil products—Athabasca oil sands, Ways and means motion; Pensions—Review; Public Service—Pensions, Contributions; Quebec; Registered home ownership savings plans; Registered retirement savings plans; St. Catharines constituency; Social insurance numbers; Taxation; Unemployment insurance—Benefits; Ways and means