

Excise Tax Act

another cost; you will have to pay a 5 per cent tax on your air passenger tickets."

The minister tried to use all sorts of arguments against a flat rate departure tax. I tell him, Mr. Speaker, that a flat rate departure tax exists in this country and is levied in connection with the only air bus system operating in this country, that is between Edmonton and Calgary. At the municipally-owned airport in Edmonton the Department of Transport charges the city airport authority for all the services it provides to the airport in so far as take-off and landing guidance systems, and what have you, are concerned. There a flat rate of \$1 is charged and people are quite happy to pay it.

Those using that airport do not have to pay for parking because the municipal airport authority allows free parking. On the other hand, if you go to the international airport in order to fly to Calgary, you must pay \$1.10 to park your car. If you go to municipal airports, you park your car free but you pay a departure tax. Now the minister says he will tax us again for those services for which the Department of Transport has already billed the municipal authority.

Some hon. Members: Shame.

Mr. Lambert (Edmonton West): That shows where this type of tax is wrong, and that is why I insist that a departure tax is better. A flat rate tax is better. It might lead to some slight inconvenience with the big, jumbo jets, but does anyone think that jumbo jets will land at every interior airport of Canada? Of course they will not. They will land at Montreal, Toronto and perhaps Vancouver. They

will not land at the internal airports of this country, be they designated "international" or not. At least, no great number of such landings will take place. This is just putting up an Aunt Sally in an attempt to knock it down. I suggest it will be quite simple to levy a flat, departure tax. It should be levied per flight and not merely when an aircraft lands at any stage during a flight. It would be better than the present proposal because we would get round the inequities of this type of tax.

I indicated in my remarks on the first clause that people who fly in executive jet aircraft or in company personnel aircraft and use the services will not be paying for air transportation facilities. Is the minister to increase the charges for the landing of these aircraft? Will there not be difficulty in distinguishing between different types of these aircraft, because an aircraft which may have a carrying capacity of 20 passengers may be carrying only three? An aircraft's load-bearing capacity should be based on the travelling public, but the government insists on this *ad valorem* tax. I therefore move, seconded by the hon. member for Brandon-Souris (Mr. Dinsdale) that—

All the words after "that" be struck out and the following substituted therefore:

Bill C-155 be not now read a third time but be referred back to the Committee of the whole with instructions that clause (i), paragraph numbered 10 be reconsidered to provide an air transportation tax on a flat fee basis to be determined by the committee as providing an equivalent return to and in lieu of the tax therein provided.

May I call it six o'clock.

At six o'clock the House adjourned, without question put, pursuant to standing order.