

**International Monetary Fund (IMF)—*Cont'd***

- Debts, default on payment, delays, **122:** 9-11  
 Funds, sources, distribution, **122:** 7, 9  
 Loans, interest rate, **122:** 9  
 Loans by Canada, **122:** 11  
 Operations, differences with International Bank for Reconstruction and Development, **122:** 10-1  
 Reserve, **122:** 9-10  
 Role, **122:** 9-10

**International Upholsterers' Union**

- Role, membership, **23:** 11-2

**Interprovincial or international transport companies**

- Bill S-31, application, exemptions, guidelines, authority, **123:** 9-10, 12, 16-7, 24-5  
 Corporation, activities, definition, **123:** 21-6  
 Governor-in-Council exemption, **123:** 8, 10  
 Incorporation, federal or provincial, effects, **123:** 24-5  
 Integrity, preserving, **123:** 11  
 Jurisdiction, **123:** 17-8  
 Non-voting shares, investing, **123:** 14, 18-9  
 Pension funds, investing, **123:** 13-5  
 Share splits or sale, or stock dividends, loss of vote, **123:** 10, 26-30  
 Voting shares acquired by provinces, limit, **123:** 8, 12-4, 18-9, 25-7

**Investments**

- Accrued income  
 Deep discount bonds, **84:** 17-9  
 Deferred annuities, **84:** 19-20; **111:** 10-2  
 Measures, retroactivity, **84:** 19; **91:** 12-3  
 Mortgage companies, sales at no interest charge, **84:** 18-9  
 Recognition, **84:** 17-20; **97:** 33-4  
 Categories, definition, **97:** 31  
 Dividend tax credit  
 Beneficiaries, **84:** 13-4  
 Control, **91:** 56-8  
 Rates, **84:** 12-3; **86:** 6-7; **91:** 24; **111:** 13  
 System, changes, **84:** 12-4; **86:** 6-7; **91:** 56-9, 61  
 Foreign debt investment, exemption, **112:** 7  
 Income, definition, **86:** 12  
 Industrial and commercial facilities, soft costs, **93:** 17-9, 30; **97:** 15-9, 21-5, 29-30  
 Non-resident withholding tax for interest payable on government bonds and long-term corporate indebtedness, **112:** 7  
 Partnerships, investment tax credit, **115:** 16; **116:** 22; **118:** 16-7  
 Private corporations, income, Part IV tax, **97:** 34-5  
 Rental properties, building  
 General corporate borrowings, allocation, **97:** 16-7  
 Incentive loans, **97:** 20-1  
 Landscaping costs, **84:** 15  
 Restricted interest rules, **84:** 15; **97:** 16  
 Soft costs, deductible, capitalized, **84:** 14-7; **93:** 17-9; **97:** 15-9, 21-5, 29-30; **111:** 14  
 Tax changes, effects on construction, **84:** 16-7; **97:** 19-20  
 Restricted interest expenses  
 American system, comparison, **97:** 29  
 Application, beneficiaries, effects, **84:** 20-6; **93:** 20, 30-1; **97:** 27-34; **112:** 8  
 Deductibility, criteria, **84:** 23-4; **91:** 13; **93:** 20, 30-1; **97:** 27-9, 31-4; **112:** 8  
 Deduction, determination, **84:** 20-1, 24-8; **97:** 27-9  
 Excess, capital loss, carried forward, **84:** 21-2, 26-8; **97:** 27-9, 33-4; **111:** 12-3  
 Interest on money borrowed to make money, **86:** 11-2; **91:** 12-3; **111:** 12-3; **114:** 16

**Lafond, honorable Paul C., sénateur (Gulf)—*Suite***

- Modifications fiscales budgétaires  
 Avantages sociaux des employés, **92:** 9  
 Organismes de bienfaisance, **83:** 22, 24, 27-8, 30, 33  
 Réorganisations de sociétés et réinvestissements, **92:** 26  
 Modifications fiscales budgétaires (no. 2)  
 Carburateur, **117:** 64-5, 68, 70  
 Procédure, **112:** 15-7; **115:** 17; **117:** 58

**Laird, honorable Keith, sénateur (Windsor)**

- Bill C-6, teneur  
 Agriculture, produits, **4:** 18, 20  
 Crédit-bail automobile, **3:** 8-9, 12; **9:** 10  
 Prêts internationaux, **4:** 24-5, 30  
 Rédaction, **4:** 6, 7  
 Bill C-12, teneur  
 ABC, mémoire, recommandations, **12:** 6, 7, 15, 20  
 Administrateurs, responsabilité, **5:** 6, 9-11, 23, 33, 35  
 Administration de la faillite, **13:** 7  
 Procédures, **1:** 7  
 Rédaction, **5:** 38  
 Régime d'assurance des salariés (Fonds de fiducie), **1:** 10, 12, 13; **2:** 10  
 Règlements, **2:** 19-20  
 Bill C-48, teneur  
 Autochtones, **66:** 10-1, 19; **68:** 9  
 Discréption ministérielle, **60:** 7; **72:** 16  
 Nouvelles découvertes, **63:** 7  
 Procédure, **64:** 6; **72:** 5  
 Sanctions, articles, **60:** 16  
 Territoires du Nord-Ouest, **72:** 5-7  
 Bill C-50, **53:** 35, 41  
 Bill C-50, teneur  
 Accords commerciaux, **44:** 14  
 Tarifs douaniers, **49:** 7-8, 19  
 Bill C-57, teneur  
 Amendements techniques, **47:** 9  
 Cosmétiques, **42:** 9  
 Journaux, publicité, **41:** 6, 12-3  
 Machines agricoles, **52:** 15; **53:** 50  
 Pétrole et gaz, **45:** 7-8  
 Vins et spiritueux, **46:** 16, 25  
 Bill S-2, **6:** 11-2, 15, 20  
 Conflits d'intérêts, **1:** 5

**Lalonde, honorable Marc, ministre, Énergie, Mines et Ressources Canada**

- Bill C-48, **74:** 15-36, 38-9  
 Bill C-48, teneur  
 Discussion, **73:** 14-26, 28-35, 37-43, 46-50  
 Exposé, **73:** 5-14  
 Bill C-102, **105:** 9-10  
 Bill C-103, **105:** 10, 33-6  
 Bill C-104, **105:** 10, 13, 28-9, 31-3, 43-4  
 Bill C-105, **105:** 11-7, 21-4  
 Bill C-106, **105:** 10, 12, 36  
 Bill C-107, **105:** 12, 26-7  
 Bill C-108, teneur, **105:** 36-40, 42; **109:** 5-6, 8-18, 20-8  
 Projets de loi sur l'énergie, **105:** 8-13, 18-21, 25

**Lamar, M. F.H., c.r., conseiller juridique général, Office national de l'énergie**

- Bill C-108, **110:** 5-12, 18  
 Bill C-108, teneur, **105:** 41; **108:** 12-25; **109:** 6-10, 20, 22, 26-7