[Translation]

Mr. Marceau: Madam Chairman, I should like to take this opportunity to submit a few brief comments to the Minister of Finance (Mr. Turner) with a view to inciting him to reflect on some of the provisions in this bill, and more particularly on that which deals with the 10 per cent tax on boats and aircraft.

I believe the Minister of Finance knows quite well, for having visited it, although not enough to my mind, but as often as circumstances allowed perhaps, the Saguenay-Lac-Saint-Jean area. The minister knows full well that that region is well known for its tourist attractions; boats and aircraft are indispensible tools in our area.

Madam Chairman, although this tax is not intended to be discriminatory, it is in a fashion since it deprives our area of the right to practice a sport, both most interesting and useful, if I may say so, in a region such as ours, namely, the use of pleasure craft. I feel that a provision such as the one we are dealing with will have serious consequences for the Saguenay-Lac-Saint-Jean area and similar tourist areas, because those people who wish to spend their leisure in our area, as well as its inhabitants who after working hard are entitled to some leisure going out boating, will no longer be able to do so and take advantage of the endowments of nature in our area in terms of scenery and water expanses.

• (2130)

So, Madam Chairman, I merely want to say to the minister that that 10 per cent tax on boats could in an area like ours have a disastrous effect and deprive several people of a sport to which they are entitled. Madam Chairman, why for that matter should we tax those who use boats, and why should we not tax those who practice other sports?

Madam Chairman, I think it is an indication that that 10 per cent tax applies to a category of people who do not deserve to be deprived of a right to enjoy a pleasure and a sport they want.

Second, Madam Chairman, I would like to speak on behalf of a category of people in my riding who own private aircraft. I will not say that the legislation totally lacks common sense, far from it, but I think nevertheless that one aspect was not brought to the attention of the minister, and it is the following; private aircraft owners are under the impression that the purpose of his legislation is to do away with private aircraft in areas like ours but such is not the case because I know the minister has an open mind, and that is certainly not his intention. I would like him to reassure perhaps the people in my area, and perhaps people in general, that the purpose of this bill is not to do away with private aircraft because in an area like ours that is not only a leisure but a necessity. In areas remote from large centres urgent needs can come up in cases of illness or help which often force the owners of private aircraft to use those aircraft to render precious services to people in need.

Madam Chairman, I think it can be said that a lot of people come from out of town. Private aircraft owners come to visit the Saguenay-Lac-Saint-Jean area. They come there as tourists, and this bill could stop them from

Excise

coming down to visit us, thus depriving the area of substantial revenues.

It might be said that the aim of this legislation is to stop people from using fuel. Madam Chairman, I am told and I have no reason not to believe this, that using a car to drive to this area requires as much fuel as flying in with a private plane of small size. If we want to curtail the use of fuel, I think that according to the information I have this legislation does not really seem to meet our objective.

Finally, Madam Chairman, I would like to explain perhaps that the owner of a private plane feels that the legislation discriminates against him because it does not apply to private corporations such as large companies that make use of private planes and are favoured to the extent that the owner of a private plane, when he buys his plane, has already paid tax on the money with which he buys it, while corporations can deduct the purchase price of aircraft. This means that the private owner is at a disadvantage relative to corporations, since the latter enjoy tax privileges he does not have.

Lastly, Madam Chairman, I would simply add that the act should include a provision for private owners using an aircraft for their business. In my area, people use private airplanes to get to remote worksites where no other means of transportation exist. There is no provisions at present for those using aircraft for their work or for providing essential services not otherwise available. These people are penalized and they will probably not be able in the future to get the aircraft needed to provide these services to the people while earning a living.

In summing up my remarks, I feel this legislation, as far as boats are concerned, should be directed rather to more powerful boats, and that private aircraft owners should be excluded. In areas such as mine, private aircraft play an absolutely vital role in catering to the tourist industry and maybe to the young people looking forward to a career in that industry. In areas where employment is limited, we must strive to create jobs and opportunities in other fields. I believe this legislation, if it were to apply in full, might do great harm to the Saguenay-Lac-Saint-Jean population. I know this is not the minister's intention, so I simply ask that he consider and weigh the matter, and hopefully give an answer I will promptly convey to the citizens in my area, knowing full well the minister's sense of fairness and justice will allow him to find a compromise on this problem facing not only the people in my constituency, but also Canadians across the country.

• (2140)

[English]

Mr. Brisco: I do not wish to become lengthy and involved in the debate on the part of Bill C-40 which we are discussing this evening, but I do wish to draw some things to the minister's attention, as has every other member who has spoken on this bill tonight. They are concerned because of involvement in their own ridings.

I think that the minister has some memories, as he has been fortunate enough to go fishing in Kootenay Lake. He knows the area. He probably did not catch any fish, and that is why he is imposing the tax. However, be that as it may, the concern of the small boat owner is very real.