

which are basic to a tariff policy are not the same as those which generate a taxation policy. For instance, the major objective of a tariff policy is to develop measures for promoting domestic production of certain goods while a taxation policy is aimed at collecting excise tax on all goods sold in the country.

It is said that this provision will discourage research, development and academic initiatives. We are wondering, Mr. Speaker, whether the best policy for promoting research and development is to resort to excise tax exemptions or whether it is not better to use far more important fiscal measures, such as the one included in the Income Tax Act which provides tax credits for whatever amounts are invested in research and development. We are also wondering whether we could not do a lot more to provide support and direction to research and development activities by allowing grants in certain specific fields of research. We are all aware of the many research councils financed by the federal government and we know that these councils, whether we are talking about the Medical Research Council of Canada, the Natural Sciences and Engineering Research Council or the Social Sciences and Humanities Research Council of Canada, provide grants that make research possible in very specific fields, such as health, social sciences and humanities, natural sciences, physics, aeronautics and many others.

Thus, rather than providing excise tax exemptions for certain items, we believe that it is much better to support research and development with appropriate measures such as research and development tax credits, for instance, or else through major grants or major financing through agencies such as our own research councils. By restoring consistency in the excise tax area and keeping it apart from tariff policy, we are providing our excise tax system with a better organization and a better rationalization than we had before, and I would ask hon. members to reject the amendment.

[English]

**The Acting Speaker (Mr. Blaker):** Is the House ready for the question?

**Some hon. Members:** Question.

**The Acting Speaker (Mr. Blaker):** The question is on motion No. 27, and a vote on motion No. 27 will dispose of motion No. 28. It is the pleasure of the House to adopt the said motion?

**Some hon. Members:** Agreed.

**Some hon. Members:** No.

**The Acting Speaker (Mr. Blaker):** All those in favour will please say yea.

**Some hon. Members:** Yea.

**The Acting Speaker (Mr. Blaker):** All those opposed will please say nay.

### *Excise Tax*

**Some hon. Members:** Nay.

**The Acting Speaker (Mr. Blaker):** In my opinion, the nays have it.

*And more than five members having risen:*

**The Acting Speaker (Mr. Blaker):** Pursuant to Standing Order 75 (11) the recorded division on the proposed motion stands deferred. This also disposes of Motion No. 28.

The House will now consider motions Nos. 29, 30, 31, 32, 33 and 35, each of which is to be debated and voted on separately.

**Mr. Nelson A. Riis (Kamloops-Shuswap)** moved:

Motion No. 29.

That Bill C-57, an act to amend the Excise Tax Act and the Excise Act and to provide for a revenue tax in respect of petroleum and gas, be amended in Clause 33 by striking out lines 40 and 41 at page 41 and substituting the following therefor:

"made to order for a crippled, deformed or otherwise debilitated person; parts of"

He said: Mr. Speaker, I would like to make a few brief remarks since this is the International Year of the Disabled. In recognition of this fact we were encouraged to look very closely at this particular item in the bill with regard to disabled persons. The present provisions in Bill C-57, in addition to artificial limbs and related accessories, spinal and other orthopaedic braces, only provides exemptions for specially constructed appliances made to order for a person having a crippled or deformed foot or ankle. It seemed to members on this side of the House that, if we are to recognize those persons with problems associated with an ankle or a foot, the same recognition should be given to persons who experience difficulties with their elbows, shoulders, hips, or whatever.

The nature of motion No. 29 recognizes what obviously must be an oversight, a technical one, in this legislation. Because this is the Year of the Disabled, I think we are all concerned about disabled persons. All members of this House are on record as recognizing the plight of disabled persons. We have seen activities around Parliament Hill which give evidence to Canadian society that changes are certainly in order to assist those who are disabled. This particular motion which is before us is one more way for us to recognize the concern of disabled citizens, and by making a small change in the wording we can expand the provisions of this particular bill not only to people with problems associated with feet and ankles but all parts of the body.

**Hon. Marcel Lambert (Edmonton West):** We support this motion, Mr. Speaker.

[Translation]

**Hon. Pierre Bussières (Minister of State (Finance)):** Mr. Speaker, I would like to express the government's concern with this matter. Hon. members will remember that a task force studied in depth the problems faced by the handicapped in our society. I must emphasize however that this is not a new exemption. It is a technical amendment which explains, under