

2. For each of the same years, did any companies claim donations to registered charities and/or organizations, as defined in the Income Tax Act and, if so, in what amounts for (a) arts (b) sports (c) health (d) others?

Hon. Doug Lewis (Minister of State and Minister of State (Treasury Board)): I am informed by the Department of National Revenue and Statistics Canada as follows:

1. Revenue Canada, Taxation is unable to provide the information requested. The Department's data gathering systems do not capture this type of information. It would be necessary to audit the income tax records of each company to obtain the information requested.

2. Data for the past five years are not available. However, the following information is available.

(a) A special study done in 1983 covering corporations with assets of \$25 million or more and charitable donations claimed for tax purposes of \$75 thousand or more gives the following results for the tobacco products industry.

General Purpose (Arts and Culture)	1978	1979	1980	1981
Thousands of Dollars				
Dance/Ballet	0.9	3.8	2.0	3.6
Theatre Cos.	6.0	11.1	6.8	9.7
Opera Cos.	1.9	1.4	0.3	11.0
Symphonies/Orchestras	3.4	3.2	5.0	6.8
Choirs/Other Musical	0	1.2	1.0	1.9
Museums	20.0	18.1	29.6	29.5
Galleries	8.0	5.5	7.5	8.3
Libraries	1.0	4.1	1.8	2.3
Archives	0	0	0	0.3
Language/Ethnic Groups	2.7	0	0	0
Total, Arts and Culture (b) Not available.	43.9	48.4	54.0	73.4

(c) & (d) The study referred to above reveals the following:

General Purpose	1978	1979	1980	1981
Thousands of Dollars				
Welfare	226.5	258.5	351.1	453.7
Health	60.4	126.9	180.1	244.9
Education ⁽¹⁾	232.3	163.6	201.6	355.4
Religion	29.1	31.1	45.3	73.0
Community Benefits	177.3	127.7	144.2	203.6
Other	8.3	30.8	30.2	23.9
Total Donations	733.9	738.4	952.5	1354.5

⁽¹⁾ Amounts displayed in the previous table are included in this line.
(Total, Arts and Culture).

Notes concerning the data given in 2 (a) and 2 (c) and (d)

Only charitable donations claimed for tax purposes are available. Corporations which did not have positive taxable income may have made charitable donations which could not be claimed for tax purposes.

Customs Tariff

Charitable donations can be carried forward from one tax year to another. Therefore donations claimed in a tax year may not relate to actual donations made in that year.

The data do not include donations made by charitable foundations which are themselves non-taxable corporations.

Gifts to the Crown have been included in these data. Where they occur they are included with "community benefits".

[Translation]

Mr. Hawkes: Mr. Speaker, I ask that the remaining questions be allowed to stand.

Mr. Speaker: The question enumerated by the Parliamentary Secretary has been answered. Shall the remaining questions stand?

Some Hon. Members: Agreed.

• (1120)

GOVERNMENT ORDERS

[English]

CUSTOMS TARIFF

MEASURE TO ENACT

The House proceeded to the consideration of Bill C-87, an Act respecting the imposition of duties of customs and other charges, to give effect to the International Convention on the Harmonized Commodity Description and Coding System, to provide relief against the imposition of certain duties of customs or other charges, to provide for other related matters and to amend or repeal certain Acts in consequence thereof, as reported (without amendment) from a legislative committee.

Mr. Speaker: It is my duty to report to the House and rule with respect to the report stage of Bill C-87. I understand that the Hon. Member for Ottawa Centre (Mr. Cassidy) has had discussion with the Table Officers with respect to his amendments.

Bill C-87 is an Act respecting the imposition of duties of customs and other charges, to give effect to the International Convention on the Harmonized Commodity Description and Coding System, to provide relief against the imposition of certain duties of customs or other charges, to provide for other related matters and to amend or repeal certain Acts in consequence thereof.

There are 19 report stage motions standing in the name of the Hon. Member for Ottawa Centre on today's Notice Paper in amendment to Bill C-87, the customs tariff. I have had an opportunity to review the motions and I am now ready to make a ruling. After extensive discussion between Officers of the Table and the Hon. Member, I have agreed that Motion No. 1 will be debated and voted on separately.