

food for human consumption, most clothing and footwear, and certain drugs and devices for the handicapped are exempt.

Excise taxes of various rates are also imposed under the Excise Tax Act on selected commodities such as jewellery, playing cards, wine, tobacco products, lighters, heavy vans and automobiles, and gasoline.

Excise duties are imposed at various rates by the Excise Act on domestically produced beer, alcoholic spirits and tobacco products.

In addition to the above taxes on commodities, the Excise Tax Act imposes a tax on certain insurance contracts effected outside Canada and a tax on air travel.

The Excise Tax Act also imposes an 11-per-cent telecommunication programming services tax and an 11-per-cent telecommunication services tax.

APPLICATION OF FEDERAL TAXES

Question No. 163—**Mr. Saint-Julien:**

As of October 30, 1989, are any Canadian products exempt from federal tax and, if so, which ones?

Hon. Otto John Jelinek (Minister of National Revenue): The Excise Tax Act imposes federal sales tax on all goods produced or manufactured in Canada. Subsection 51(1) of the statute exempts from this tax the goods which are enumerated in Schedule III to the Act under the following headings: Coverings or containers diplomatic; educational, technical, cultural, religious and literary; farm and forest; foodstuffs; fuels and electricity; goods enumerated in Customs tariff items; health, marine and fisheries; mine and quarries; miscellaneous (including such disparate items as baler twine, British and Canadian coins, and ice); municipalities; production equipment, processing materials and plans; goods manufactured in institutions; clothing and footwear; construction equipment; transportation equipment.

In addition, provision is contained in sections 68 and 69 of the Excise Tax Act for refunds of federal sales tax for the following purposes: exports; ships' stores; use by province; certain systems (primarily municipal drainage or sewerage systems); certified institutions; hospital cleaning establishments; educational institutions; incinerators; small manufacturers; tourist literature; motor fuel used by diplomats; fuel tax rebates to farmers,

fishermen, loggers, miners, hunters and trappers who buy gasoline or diesel fuel for commercial, off-highway use solely in qualifying operations and not for resale.

[English]

Mr. Speaker: The questions as enumerated by the Parliamentary Secretary have been answered. Shall the remaining questions be allowed to stand?

Some hon. Members: Agreed.

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QUESTIONS PASSED AS ORDERS FOR RETURNS

Mr. Albert Cooper (Parliamentary Secretary to Government House Leader): Mr. Speaker, if Questions Nos. 147 and 153 could be made Orders for Returns, these returns would be tabled immediately.

Mr. Speaker: Is it the pleasure of the House that Questions Nos. 147 and 153 be deemed to have been made Orders for Returns?

Some hon. Members: Agreed.

[Text]

PENSION BENEFITS STANDARDS ACT

Question No. 147—**Mr. Whittaker:**

For companies regulated by the *Pension Benefits Standards Act* (a) what is the breakdown of required contribution rates for employees and employers (b) of companies that have established a pension committee with pensioner representation (i) what number provide funding to assist this representation (ii) what are their names (c) for each company that has provided "ad hoc" voluntary inflation adjustments to pension plans (i) what is its name (ii) what is the nature of the adjustments (iii) over what period of time have the adjustments been provided (iv) what is the cost to employees of these adjustments (d) what companies have claimed excess pension fund earnings (e) of the companies that have printed a revenue and disbursement summary, which companies have made the summaries available to pensioners and employees?

Return tabled.

THE ENVIRONMENT

Question No. 153—**Mr. Caccia:**

In (a) 1987 (b) 1988, were any charges laid as a result of the violation of federal pollution legislation and, if so (i) what number (ii) under which statutory authorities, with what number of separate charges laid under each (iii) what number led to successful prosecutions, with, in each case, what penalty?

Return tabled.