

Excise Tax

members of the Liberal party impose a 9 per cent sales tax on the disabled people of Canada, those hundreds of thousands of Canadians who fight for their lives every day of the year and who experience discrimination in a variety of ways? Yet here is a gesture from a government which is obviously insensitive to disabled Canadians.

Why do I say that? Recently, the government decided to pay some attention to the disabled of Canada. This is the International Year of the Disabled and the government has set aside \$1 million to assist disabled Canadians across Canada. One million dollars were to be distributed to the disabled of Canada. The provinces responded as well. Does Your Honour know where the leadership came from? It came from the provinces, not from the federal Government of Canada. In the province of British Columbia alone there have been requests from the disabled of that province in excess of \$12 million. The federal government saw fit to spread \$1 million across the entire country. Surely, the federal government could have indicated its concern for the disabled of Canada in this very special year by at least matching the grants of the individual provinces which are prepared to contribute. Yet a paltry \$1 million is to be spread across nearly 25 million Canadians to assist and recognize the plight of the disabled.

An hon. Member: Where is the tax on the disabled?

Mr. Riis: The tax on the disabled is what I want to refer to in this bill. This bill says that if someone has a leg brace on one's ankle or foot, or if one has a deformed or malfunctioning ankle or foot, one is not subject to the 9 per cent sales tax on that brace. But if you require a brace anywhere else on your body, the neck, back, thigh, elbow, knee, you are going to pay a 9 per cent sales tax. You will be taxed on what the government presumably considers a luxury item.

● (1250)

Mr. Speaker, the disabled of Canada wear braces on their necks, backs, elbows and so on, and they do not consider them luxury items. What is the difference between an ankle brace and a hip brace? Yet the government intends to impose a 9 per cent tax on braces other than for the foot or ankle. That is meaningless and silly, Mr. Speaker. It is obviously an oversight in the legislation but it was brought to the attention of the minister by both parties on this side of the House. It is obviously a clerical error. In this Year of the Disabled, surely such an oversight could be corrected.

The Liberal party voted against that amendment, however, and I know the reason was that they did not know what they were voting on. Surely hon. members opposite should not vote against an amendment designed to treat fairly people who have disabilities in a part of the body other than the ankle. Yet they did, Mr. Speaker, and that is why I say this is a sloppy piece of legislation. Hon. members opposite have not considered the implications of it carefully enough or perhaps not at all.

I will give another example which is perhaps a little less problematic when one considers the disabled. I refer to the

artists of Canada. I am sure that as a regular part of our lives all of us visit art galleries and are concerned about supporting and assisting the art community of Canada. Just the other day the hon. member for Bow River (Mr. Taylor) said in the House that it is important that we encourage the artistic community in Canada and my colleague, the hon. member for Broadview-Greenwood (Mr. Rae), also said that we should be seriously encouraging this community.

It is recognized internationally that works of art should not be taxed, that the artist who creates a sculpture or paints a picture should not be taxed on that item, in an effort to encourage that kind of talent and creativity. It is the kind of thing that will reflect Canada's present past and future and we want to support it.

With this legislation the government will tax artists in Canada who create original prints, such as members of the Eskimo Co-operatives in northern Canada whose prints are considered highly valuable works of art around the world. They are not posters such as are found in Canadian Tire stores or Woolworth's, with pictures of fancy ladies or Elvis Presley or Superman. There is a difference between a Superman poster and an original artist's print, surely. We tax the Elvis Presley and Superman posters, and we should because they are manufactured by the hundreds of thousands. They are not the creation of a particular artist. An artist produces perhaps 20 or 50 prints from his original and the work is supervised by him. Now the government proposes to tax the original print and thus it would not be considered an art form in Canada.

Hon. members opposite voted against an amendment that would exempt the original print, recognizing it, as all other countries do, as a work of art which should not be taxed. The Liberal caucus voted unanimously to tax the artists of Canada who produce original prints. Hon. members opposite smile. It is beyond me, Mr. Speaker, how anyone could consider an original print as a mechanical reproduction and thus taxable. It is a reflection of the carelessness with which the bill has been approached by members opposite and of the insensitivity of the government to the people. It affects thousands of struggling artists. There are very few rich artists in Canada today; they commit themselves and their lives to their profession. Surely we should recognize them and encourage them.

I want to deal now with a matter that is very close to members of this party, Mr. Speaker, and that is the small community newspapers that really reflect the views, the issues and concerns of the communities. They are not part of the national chains that often reflect the point of view of central Canada or large metropolitan areas. With their editorial restrictions and so on, the large chains often reflect a certain ideology. Instead, I am referring to the newspapers in communities of 2,000 or 5,000 people that struggle to make a living. They act as the voice of the community and raise issues of local concern. They advertise for the local entrepreneurs and make people better aware of their business. Surely we should encourage the small independent newspapers. Other countries have all sorts of legislation which recognize the role