## BILL C-80 EXCISE TAX AND EXCISE ACTS (AMDT.)

Income tax

Tax credits see Poverty—Excise tax See also Excise tax and federal sales tax—Increases, Revenues

Industry see Excise tax and federal sales tax-Increases

Instant breakfast drinks Background, 3:21 Composition, nutritional value, 3:21 Consumption, 3:21-3 Excise tax application, 3:20, 23; 9:19-23 Vit amin C pills, comparison, 3:23 25% natural fruit juice content requirement, 3:21-2 Natural juices, cost comparison, 3:22-3 Provincial sales tax, variation, 3:23

## Insurance see Trucking industry

Interest rates see Excise tax and federal sales tax—Payments; Farms—Financing

Johnston, Mr. Patrick (National Anti-Poverty Organization) Excise Tax and Excise Acts (amdt.)(Bill C-80), 7:3, 25-30

Kindy, Mr. Alex (PC—Calgary East) Procedure, organization meeting, 1:6, 9 Procedure, printing, M., 1:6

Kirk, Mr. David (Canadian Federation of Agriculture) Excise Tax and Excise Acts (amdt.) (Bill C-80), 6:7

Knight, Mr. James (Federation of Canadian Municipalities) Excise Tax and Excise Acts (amdt.)(Bill C-80), 7:3, 21-5

Knoerr, Mr. Donald (Canadian Federation of Agriculture) Excise Tax and Excise Acts (amdt.)(Bill C-80), 6:3-4, 6-13

Korenberg, Mr. Michael J. (Quaker Oats Company of Canada Ltd.) Excise Tax and Excise Acts (amdt.)(Bill C-80), 4:3, 13-8

Krentz, Mr. Hugh (Canadian Institute of Steel Construction) Excise Tax and Excise Acts (amdt.)(Bill C-80), 5:3, 17-25

Kubesh, Mr. Donald (Commodity Tax Committee of the National Tax Section, Canadian Bar Association) Excise Tax and Excise Acts (amdt.)(Bill C-80), 7:3, 11-5

Labelling see Packaging and labelling

Labour see Construction materials-Pre-cast/poured-on-site concrete

Lanthier, Mr. Claude (PC-LaSalle; Parliamentary Secretary to Minister of Finance; Parliamentary Secretary to Minister of State for Science and Technology) Alcohol, 1:17 Construction materials, 1:21-2, 25 Excise Tax and Excise Acts (amdt.)(Bill C-80), 1:17, 21-2, 25; 2:9-10 Gasoline, 1:17 Procedure, questioning of witnesses, 2:9-10 Tobacco products, 1:17

Leblanc, Mr. Nic (PC—Longueuil) Construction materials, 5:24-5, 33-4 Excise Tax and Excise Acts (amdt.)(Bill C-80), 5:24-5, 33-4

Lesick, Mr. William G. (PC—Edmonton East) Construction materials, 9:38-9 Excise Tax and Excise Acts (amdt.)(Bill C-80), 9:10, 38-9

Lowndes, Mr. Robert (Canadian Construction Association) Excise Tax and Excise Acts (amdt.)(Bill C-80), 5:3, 8, 10, 14-5 MacDonald, Mr. Ralph (Confectionery Manufacturers' Association of Canada) Excise Tax and Excise Acts (amdt.)(Bill C-80), 3:3-7, 10-8, 20

MacLaren, Mr. A.K. (Canadian Trucking Association) Excise Tax and Excise Acts (amdt.)(Bill C-80), 2:3-8, 10-6, 19-22

McCain, Mr. Fred (PC-Carleton-Charlotte; Chairman) Animal feed, 9:27 Committee, 6:34 Confectionery, 3:13; 8:21 Construction materials, 8:21; 9:39 Excise Tax and Excise Acts (amdt.)(Bill C-80), 2:22; 3:13, 21-2; 4:8-9; 6:9, 13, 28-9, 33; 7:13-4, 17, 19; 8:21; 9:25, 27, 39 Excise tax and federal sales tax, 7:13, 17, 19 Farm fuel, 6:13 Farms, 6:9 Fishermen, 6:28-9, 33 Ganong Brothers Limited, 3:13 Instant breakfast drinks, 3:21-2 Procedure Bills, amendments, 4:11; 5:15-6; 8:7, 33, 35-6, 38, 42; 9:17-8, 39 Bills, clauses, 9:22 Chairman, appointment by Speaker, 1:6 Departmental officials, appearance before Committee, 5:12 Documents, appending to minutes and evidence, 5:25 Meetings, cancelling, 8:46 Meetings, scheduling, 8:7, 46 Minister, appearance before Committee, 1:10-1 M. (Redway), 1:11 Minister, statement, 1:11-2 Organization meeting, 1:6-11 Printing, minutes and evidence, M. (Kindy), 1:6 Questioning of witnesses Beyond scope of bill, 2:10, 12 Rotation by party, 1:8-9 M. (Baker), 1:9 Time limit, 1:15 Quorum, meeting and receiving/printing evidence without, M. (Boyer), 1:6-7, agreed to, 4 Staff, researchers, 5:12-3 Steering group, establishing, 1:7 Visitors, presenting, 6:34 Witnesses Availability, 7:20 Expenses, M. (Kindy), 1:7 Recommendations, 7:17 Trucking industry, 2:22 McDougall, Hon. Barbara (PC-St. Paul's; Minister of State (Finance)) Alcohol, excise tax increase, 1:12, 14 Construction materials, excise tax increases, application, 1:12-3, 16, 18-9, 22, 24-6; 8:8-9, 12, 18-9, 21, 23, 34 Drugs and pharmaceuticals, excise tax, 8:11, 24-5 Energy conservation industry, 8:16 Energy conservation materials, 8:15 Excise Tax and Excise Acts (amdt.)(Bill C-80), 1:5, 11-26; 8:3, 7-16, 18-31, 34, 36, 38 Excise tax and federal sales tax Assessment, right of appeal, 1:14 Exemptions, 1:12-3, 22-4 Increases, 1:12, 14-7, 20, 22-3, 26; 8:13, 28-30

Fishermen, diesel fuel excise tax exemption, 8:14 Gasoline, excise tax, 1:13, 16-7 Pet food products, excise tax, 8:24-6, 31

Farm fuel, excise tax, 1:20; 8:14

Procedure, bills, 8:38

5