

There are a number of inequities in the program which are confusing and make it difficult. These are probably the reasons why the program is not yet functionable. I stand to be corrected, but my information, from having tried to find out over the last several months since this was announced, is that we do not have the agreement of all the provinces. I know the discussions are ongoing.

The difficulties arise when we talk about the opportunities available in the different provinces. An example is somebody who is already off oil. A person may have converted from oil to natural gas, a very rich form of energy, a fossil fuel, and now wishes to put in a wood stove to complement that. It makes a lot of sense, using a renewable energy instead of one that is non-renewable.

There are many such inequities which make it difficult to rationalize across the country. The Northwest Territories, Prince Edward Island and Newfoundland have an opportunity to use this grant in a very special way for retrofitting and allowing increased insulation, and this does not have to be applied just to take them away from oil. That is a good point.

The government should seriously consider extending that program so that it can happen right across the country. That would make more sense and would be a lot easier to administer. I am sure there would be general support for it across the country, and I encourage that to happen.

With regard to that grant, another inequity is the fact that those who rent their homes do not get any net benefit from it. These are often low-income people and those who live in apartment buildings. Some must pay their own energy costs. Their landlord has no real need to get off oil, so they continue to sit there, paying their own energy costs. There is no direct relationship to trying to conserve or get off oil, as they do not get any advantage from it. That is not true in every case, but in some cases. It is another area that should be examined.

Another point is the spouse's deduction. Some of the additional problems are related to how far this deduction or deductibility goes. I am having trouble obtaining specific information. We seemed to get a little more information along the way. The fact seems to be that spouses can pay into the Canada Pension Plan and be eligible for benefits at some point in time. I understand they cannot get unemployment insurance benefits, but I am not sure on that. This is an example of where we have a program that has apparently been in place since last April, possibly before, for people to take advantage of, but no one is clear on what it means or what the opportunities or options are.

We have a situation now, three quarters of the way through the month of January, past the normal year end for many people. They now wonder whether they should have paid their wives for the labour they provided to the business or farm. The question is whether it is possible to make this retroactive. Can they write a cheque for the work that was done last year? If it is not possible because of a certain deadline or time lapse and is no longer legal, why was there not a good educational program? There should have been an explanation to the public and the members of this House.

Income Tax Act

I have seen no specific information, directives or guidelines which would allow us, as members of Parliament, to get this information to our constituents. If that was an honest effort to bring out a program to help people, why did we not get the information which would have made it work? If there is that kind of information, will the government now be lenient and give people the opportunity to take full advantage of that? I ask the government to look into it.

Significant in what were not mentioned in this bill are measures to help small businesses and farmers, capital gains tax measures in particular. With the increased economic pressures on the farm today, as farmers retire they have to look at the investment they have had, and the capital gains they have accrued in their lives.

I understand the government promised to increase capital gains tax exemptions for farmers during the last election. If ministers did not do that, I stand to be corrected, but my understanding is they promised to do that. According to the information that has come out so far, the white paper on capital gains tax, it really does not address the situation for the agricultural community. It does not improve the status of farmers vis-à-vis the capital gains tax. I wonder why that was not included.

I mentioned briefly the energy tax credit. When looking at energy prices this is something that has to be seriously considered. I know that some of the work being done on energy by a special committee of which I am a member is with regard to the tax credit system on energy. We are looking at this in several special ways. The question is how to address the problems which will result from increasing energy prices.

Since the last election the government has permitted the price of gasoline to rise by 30 cents a gallon, or thereabouts. That is approximately what would have happened had the Conservative government remained in power. What measures are being taken to compensate for the difficulties of people on low and fixed incomes? What is being done to alleviate some of the burden, some of the real social consequences which have resulted from those increases?

I am not arguing against an increase in energy prices in order to allow us to maintain both security and self-sufficiency. However, I wonder whether it is responsible to allow that to happen with the broad, over-all effect of making no differentiation between the different strata of our society, those who need assistance and those who are able and will continue to be able to afford it.

I understand the government made some effort to give them some deductions. Ministers suggested prices would be lower. That was one of the bases of their whole approach during the last election campaign. If it has not happened, and I know there could be a number of reasons for that and I will not try to address them, then, I wonder why they would not look at that particular segment of the population and try to address that specifically as a welfare and social measure which is responsible and necessary at this time.