

**Income tax—Cont.**

- Peace tax fund, conscientious objectors earmarking percentage for, 19947-8
- Pensions
  - Contributions, deduction, increasing, 26074
  - See also* Old age pensions—Retroactivity and *see also above*
  - Double taxation
- Personal exemption, increasing, 6806
- Indexing, Progressive Conservative Party position, 21004
- Political contributions deduction, 16863
- See also above* Charitable organizations
- Profit sharing plans, employer contributions, Nov. 12/81 budget measure, 12814
- Progressive/flat rate, comparison, 22793-4
- Progressive system, 10838, 21548
- Provincial aid to risk investments, exemption, 9874
- Public utilities, privately owned electric and gas companies, tax rebates to provinces, reducing to 50% from 95%, effects, consumer rates, encouraging public ownership, Alta., etc., 5758-9, 5762, 5772-8, qu. (Mr. Herbert), 10071-2
- By order in council before amending legislation, 144, 798, 889, 892-5, 2213, 6924
- Farmers, discriminatory effects, M. (Mr. Towers) under S.O. 43, 827
- M. (Mr. Yurko) under S.O. 43, 738-9
- Government position reversal, retaining 95% rebate, 6924, 6928
- Western separatism, relationship, 5759-62, 5776
- 1978 payments by provinces, 5774
- Quebec, comparison with other provinces, statement (Mr. Gourde) under S.O. 21, 25179
- Railway incentives, capital cost allowance of 4%, extending to Dec. 31/82, Oct. 28/80 budget measure, 4192, 4278
- Railway incentives, depreciation allowance of 6% and investment tax credit of 7%, 4192
- Rates, 6437, 6799-801, 6896
- Effective rates, statistical analysis, 6948
- Flat rate theory, 21048
- United States, comparison, 14316-7
- See also above* Farmers
- Rebates, 12802, 12822
- Reducing, 16944, 17433, 23256, 27097-8
- Inflation, relationship, 5917, 6806-7
- Low and middle-income groups, 5580, 7297, 7415, 9592, 13965
- M. (Mr. Taylor) under S.O. 43, 17367
- Upper income groups, 21271-2
- Reforming
  - Bégin position, 11167, 11322, 11500
  - Delay, 20615
  - Grandfather clauses, 22318
  - M. (Mrs. Mitchell) under S.O. 43, 21111
  - See also above* Inequities
- Refunds
  - Cheques, banks cashing, delay/difficulties/refusal, 18373, 25585, 25980-1
  - Delay, 1115, 16139, 16248-9, 18803, 21526, 22071-3, 22077, 22283, 22328, 22359, 22551-2, 22559, 22566-7, 22571, 22699-700, 22799, 23025-8, 23034, 23068-9, 23309, 23313-4, 23429, 23501-3, 23560-1, 23706-7, 23716-7, 23720-2, 23800-3, 23806-9, 23813, 24099-103, 27293, 29296
  - M. (Mrs. Mitchell) under S.O. 43, 14698
  - Opposition responsibility, 26084
  - Shortage of funds, 24155
  - Statements under S.O. 21, (Mr. Towers), 22331, (Messrs. Shields, Lewis), 2789
  - Postal strike effects, delivery arrangements, 11170, 11266-7, 11513, 11554
  - Providing in advance, 23022-3

**Income tax—Cont.**

- Refunds—Cont.
  - Sending by registered mail, 25585
  - Withholding, 21554
  - 1981, delay, 24156-7
- Refunds and collections, r/o (Mr. Lewis), 22358
- Regulations, amendments, Dec. 11/79 budget measures, proceeding with, 243
- Research and development incentives, 2257-8, 21535-6, 22319, 22527, 22534, 22543, 22833, 22965
- Scientific research investment contracts, 22529
- Restaurant and hotel workers, taxation and benefits, basing on total income, 23599-600, 24512-3
- Statement (Mr. Keeper) under S.O. 21, 23325
- Restaurant and hotel workers, tips and gratuities, petition, 29211, 29246
- Retirement income, \$1,000 exemption, eliminating, Nov. 12/81 budget, 14136, 14337, 14369-70, 14601-2, 14854, 15073, 15118-20, 15226, 16155, 16710, 17357, 20801, 21539-41, 21555, 22833, 22861, 23028, 23323, 23806-7
- M. (Mr. Blenkarn) under S.O. 43, 14642-3
- Returns
  - Agricultural sector, number, etc., qu. (Mr. Cossitt), 11767
  - Alberta/Sask., retained in Winnipeg, 6373, 6577, 21554
  - Assessing procedures, attitudes, etc., 28908-10
  - Centralized data centres, difficulties, etc., 22866
  - Complexity, 23019, 23029-30, 23810, 23877
  - Confidentiality, possible breach in Simmons case, 27066
  - See also* Farms—Assessment
  - Delay in processing, confusion as to status of Nov. 12/81 budget measures, 16139, 16686-7, 16899, 18803
  - Interest penalties, 16193-4
  - Telex sent to Vancouver district office, 16193, 16248-9
  - Disclosure of information, providing to other departments, etc., qu. (Mr. Beatty), 12031, 21531, 22835, 23323
  - Exchange of information, federal-provincial agreements, qu. (Mr. Herbert), 21174
- Forms
  - Completion, basing on Nov. 12/81 budget proposals, 15954, 16006
  - M. (Mr. Darling) under S.O. 43, 15997
  - Complexity, statement (Mr. Lewis) under S.O. 21, 25434
  - Income totals, social insurance numbers, etc., printed on, invasion of privacy, 22748-50, 22809, 23035, 23069, 23119-20, 23352-3, 27187
  - Graphics for illiterates, 25102
  - Members of Parliament, qu. (Mr. Cossitt), 21174
  - Number filed, etc., qu. (Mr. Lewis), 25316
  - Personal forms impossible to fill out, Lalonde statement, 21534
  - Problems, assessors discussing with tax experts, 6374
  - Quebec, 14944
  - Re-assessment, audit, etc., 6348-9, 6438, 6577, 6613-4, 6624, 6630-1, 6788, 6898-9, qu. (Mr. Cossitt), 11770, qu., 12030, 22842-3, 22864, 22875, 23319-20, 24833
  - Chamber of Commerce brief, 27417
  - Legal costs, 23057
  - M. (Mr. M. Dionne), 15883-90
  - Quotas, 29297-9
  - Cambridge, Ont., accountants, letter of complaint, 29295
  - United States system, comparison, 15885-6
  - Waiters and waitresses, 22798, 23062-3
  - Youth for Christ workers, 21638, 21829-30
- Re-assessments, time required, Surrey, B.C. data centre, etc., qu. (Mr. Clarke), 11175
- Simplifying, 20179-80
- Small business, complexity, 21534
- Statistical purposes, qu. (Mr. Blenkarn), 22717-8