

- Gilchrist, J.M., Director, Taxation, Suncor Inc., Tax Executives Institute Inc.**
Budget tax changes, **93**: 5, 8, 16-9, 21-5, 29-35
- Gillespie, Thomas, Adviser to the Committee**
Bill C-48, **74**: 14-5
Bill C-48, subject-matter
Application, **60**: 17; **70**: 24
Canada lands, **60**: 17, 20, 27-9
Canadian ownership rate, **61**: 34-5
Crown share, **57**: 12, 27; **58**: 49; **64**: 14; **66**: 25; **67**: 24; **71**: 31
Drafting, wording, changes, **60**: 5-6; **72**: 8-9
Drillings, **70**: 16-7
Earned depletion, **62**: 13-4; **67**: 31
Equity participation, **60**: 13-5
Ex gratia payments, **58**: 55; **66**: 22-3
Exploration agreements and permits, **58**: 33; **59**: 21; **72**: 11-7
Exploration expenses, **63**: 17; **64**: 32
Fiscal regime, **64**: 22-3, 25; **71**: 13-4
Leases, **58**: 27-8; **59**: 9-10
Ministerial discretion, **60**: 6-12, 20-1, 33; **61**: 18-20; **62**: 5-8; **63**: 28; **71**: 45; **72**: 27-8
National Energy Program, effects, **63**: 31; **67**: 31
Native people, **59**: 29; **60**: 13-4; **66**: 11; **72**: 20, 23-5
Northwest Territories, **72**: 8-9
Penalty sections, **60**: 15-6
Petro-Canada, **58**: 40; **61**: 30
Petroleum Incentives Program, **57**: 14, 16; **60**: 16
Procedure, **71**: 50
Regulations, **60**: 25
Reserves, **63**: 27
Revenue, **72**: 26-7
Royalties, **59**: 18; **60**: 37, 40; **61**: 5-7, 25; **62**: 18, 20-1, 26, 32
Service and supply companies, **70**: 26
Tax incentives, **64**: 37-40, 42; **66**: 26
Bill C-50, **50**: 7, 13-4, 22-3, 25; **51**: 17-8, 20-1, 25, 28, 31-4, 36-47; **54**: 9, 11-2, 14, 24-6, 29-32
Bill C-50, subject-matter
Tariffs, **49**: 10, 26
Trade agreements, **44**: 33-5
Bill C-54, **36**: 6-7
Bill C-54, subject-matter
Amendments proposed, **32**: 27, 30-1; **33**: 35-7, 39-40; **34**: 22-3
Capital gains, **33**: 15-7, 19-20; **34**: 11-4, 16-8
Corporate emigration, **33**: 21-5, 44-6
Employee benefit plan, **32**: 21
Employment outside Canada, **33**: 30
Lease options, **33**: 10-2, 41-3
Maintenance payments, **33**: 25-9, 49-51
Natural resources, **33**: 20-1; **34**: 5-6, 9-10
Preparation, passing, **33**: 18-9
Small business, **33**: 12-4
Tax debtor, **34**: 24-5, 27-8, 33
Term preferred shares, **33**: 6-10
Bill C-57, **55**: 22, 25
Bill C-57, subject-matter
Agricultural equipment, **52**: 6-8, 10, 13-4
Cosmetics, **42**: 7, 14-6, 23; **43**: 5, 7-13, 18-21, 23
Newspapers, advertising, **38**: 11, 14, 16, 22, 28, 32, 34-5; **39**: 7-11, 16, 18, 20, 24-6; **41**: 8, 24; **43**: 32-4, 36-7
Oil and gas, **43**: 26-31; **45**: 17, 27-8, 35-6; **47**: 27-8, 30; **52**: 26, 28-9, 32
Technical amendments, **47**: 7-12, 14-5, 17-9, 24-5, 55
Wines and spirits, **46**: 13, 18, 20-1, 29
Bill C-90, subject-matter
Equipment for handicapped, **80**: 5-6
- Glover, M. Donald R., AVA, ancien président, Association des assureurs-vie du Canada**
Modifications fiscales budgétaires, **85**: 16-7, 19-21, 23-4, 26-9, 31-6, 38-40
- Godfrey, honorable John Morrow, sénateur (Rosedale)**
Bill C-12, teneur
ABC, mémoire, recommandations, **12**: 9-10, 15, 19-22
ACFC, mémoire, recommandations, **12**: 24
Administrateurs, responsabilité, **5**: 6-12, 14-6, 21-2, 33-4, 38
Administration de la faillite, **2**: 24, 25, 26; **13**: 7-8, 13, 16-8
Créanciers garantis, **5**: 28-9
Prestations de pensions sans capitalisation, **2**: 17
Régime d'assurance des salariés (Fonds de fiducie), **1**: 13, 15-7; **2**: 10-1, 13
Règlements, **2**: 18-9, 20
Bill C-44, **22**: 7-8, 15-6, 20-2, 24-5, 27-8, 30-1; **24**: 7-10, 12, 15-6, 19-23, 25-31; **28**: 5-6; **31**: 8, 12
Bill C-48
Part de la Couronne, **74**: 28-31, 33-4, 36
Procédure, **74**: 12
Redevances, **74**: 14-5
Bill C-48, teneur
Accords et permis d'exploration, **58**: 21, 25-6; **65**: 24; **69**: 19-23
Autochtones, **72**: 23
Concessions, **58**: 28; **59**: 10, 24-5; **71**: 33-4
Découverte importante, **69**: 12-3; **71**: 42-3
Discretion ministérielle, **57**: 30, 32-3; **58**: 6-7; **62**: 7; **69**: 11-3; **71**: 42-5; **73**: 22, 24
Entreprise indépendante, **67**: 5
Gaz naturel, **67**: 13-6
Gestion des ressources, renseignements, **58**: 25, 37
Industries de biens et services, **70**: 25-6
Libellé, rédaction, modifications, **69**: 12-3, 22
Nouvelles découvertes, **63**: 9
Paiements à titre gracieux, **57**: 17
Part de la Couronne, **57**: 12; **63**: 12; **64**: 9, 11; **65**: 8-9, 14-5, 20-1; **69**: 10-1; **71**: 27-31, 36, 38
Petro-Canada, **65**: 8-9, 23; **73**: 26-7
Procédure, **71**: 50; **73**: 50
Programme d'encouragements pétroliers, **57**: 25-6
Programme énergétique national, effets, **63**: 22; **67**: 16-7, 19
Prospection, dépenses, **63**: 15-6, 18; **65**: 15-6
Redevances, **57**: 18; **71**: 42
Régime fiscal, **64**: 30; **71**: 17-8, 26; **73**: 22
Règlements, **69**: 16
Revenus, **65**: 12; **67**: 11; **73**: 43-4
Stimulants fiscaux, **65**: 15, 18
Superficie de couloir, **57**: 7-8
Taux de participation canadienne, **64**: 16; **65**: 26-8; **69**: 21-2; **71**: 48
Bill C-50, **50**: 19; **51**: 6, 10, 12, 14-6, 20, 23-5, 27-9
Bill C-50, teneur, **49**: 7, 9-15, 18
Bill C-54, teneur
Actions privilégiées à terme, **33**: 6-7, 9-10
Amendements proposés, **32**: 12, 23-34; **33**: 32, 34-5, 37, 39-41
Émigration des sociétés, **33**: 23-5, 47
Gains en capital, **33**: 17
Location à bail, **33**: 11-2, 43
Pension alimentaire, **33**: 25-6, 28, 51-3
Petite entreprise, **33**: 13-4
Préparation, adoption, **33**: 18-9
Procédure, **32**: 9; **33**: 29
Régime de prestations aux employés, **32**: 16-22; **33**: 55-6
Ressources naturelles, **34**: 8