

Excise Tax Act

substitute, and it is a reasonably good one. Tang and the similar products of its commercial competitors are reasonably good substitutes for fluid juices. Many people rely on them as beverages and as a good source of vitamin C.

I do not accuse the Government of doing this intentionally, but I appeal to it to take into account that it would be an unintentional form of discrimination against the poor, particularly Indian and Inuit people in northern communities, if this amendment were not accepted. Therefore I entreat the Government to give it the most urgent consideration.

Miss Aideen Nicholson (Trinity): Mr. Speaker, I rise to support this amendment. The Bill applies sales tax to certain beverages which might be considered to be perhaps leisure beverages or without any food value. As the Hon. Member for Kenora-Rainy River (Mr. Parry) just said, possibly it was unintentional, but the drafting is such that it nets in beverages made from fruit flavoured crystal mix, even when they include vitamin C and might be considered as a healthy fruit juice substitute or food rather than a leisure thirst quencher.

The aim of the amendment is to create an exemption from the sales tax for beverages made from fruit flavoured crystal mix, sold for the purpose of a breakfast drink or a substitute for fruit juice, when it is not represented to be a product which is used for making a soft drink or thirst quenching drink and when it contains vitamin C in an amount not less than 48 milligrams per hundred millilitres when the drink is ready to serve.

As has been pointed out already, certainly this kind of product is used in isolated communities in the North where frozen orange juice and fluid orange juice are not available as a source of vitamin C or, if available, only at prohibitive prices because of the unusual transportation costs. Also, there are families with limited storage facilities who use this kind of product.

It would seem as though this kind of product were netted in with soft drinks in error and that it was an oversight. The amount of money involved in making this exception and giving some relief to low-income families, particularly to Indian and Inuit families in the far North, is not great to the Government, but the benefits to the people concerned would be great. It is a simple amendment, and I hope the Government will see fit to accept it.

The Acting Speaker (Mr. Paproski): Is the House ready for the question?

Some Hon. Members: Question.

The Acting Speaker (Mr. Paproski): The question is on Motion No. 16 which has been moved by Mr. Orlikow for Mr. de Jong. Is it the pleasure of the House to adopt the motion?

Some Hon. Members: Agreed.

Some Hon. Members: No.

The Acting Speaker (Mr. Paproski): All those in favour of the motion will please say yea.

Some Hon. Members: Yea.

The Acting Speaker (Mr. Paproski): All those opposed will please say nay.

Some Hon. Members: Nay.

The Acting Speaker (Mr. Paproski): In my opinion, the nays have it.

And more than five Members having risen:

The Acting Speaker (Mr. Paproski): Pursuant to Standing Order 81(11), the recorded division on the proposed motion stands deferred.

● (1250)

Mr. Orlikow (for Mr. de Jong) moved:

Motion No. 19

That Bill C-80, be amended in Clause 51 by adding immediately after line 42 at page 111 the following:

- 2.1 Feeds and supplements for addition to such feeds for guide dogs used by people requiring their assistance.
- 2.2 Feeds and supplements for addition to such feeds for horses used in productive purposes.

He said: Mr. Speaker, the clause to which I am proposing an amendment says:

Feeds and supplements for addition to such feeds, for animals, fish, fowl or bees that are ordinarily raised to produce or to be used as food for human consumption.

These shall be exempted from this increase in taxes. We support that idea. There are certain other very important groups which need the same kind of protection. There are blind people who require the use of a guide dog. Those guide dogs are fed dog food. Without the support of a guide dog which permits them a great deal of freedom of movement, which they would not have without the use of a guide dog, they will now have to pay extra tax imposed on dog food. We are suggesting that that should be exempt.

There are still a substantial number of farmers and people involved in logging, particularly in eastern Canada, who are engaged in agriculture or logging on land on which it is not possible to conduct operations using tractors, so they are still using horses. These are people who are operating very small operations. They are not big earners, we believe they are merely scratching out a living at quite a low standard. To impose a tax on the feed which they have to use for their horses would be to impose a burden on them.

This amendment includes the purchases of dog food and feed for horses as those products which would be exempt from the new tax.

Miss Aideen Nicholson (Trinity): This Bill applies sales tax to pet food, but makes no exceptions, even in the case of food for a guide dog, which is needed by a blind person. The