

billion worth of manufactured products mean 40,000 jobs in Canada.

The Quebec government refuses to acknowledge the written guidelines. So, Mr. Speaker, during the period allotted to me, I want to ask the Lévesque-Parizeau government to acknowledge a written directive which is an important component of an economic program, if Quebecers are to be considered as full-fledged Canadian citizens. Mr. Speaker, I refer to several articles that have been published during the conference held last week which was sponsored by the Chamber of Commerce, and I wish to point out the speech made by Mr. Marcel Sicard, president of the large firm Tecsum as well as chairman of the board of the Ahuntsic Cegep, who said about the attitude of the Lévesque-Parizeau government that it reminds him of the slogan about physical fitness: Go play outside, to which one would add: Now let's lock the door.

I have in hand an item published in the newspaper *La Presse* of March 16 and signed by Roger Blais, who specifically mentions, and I quote:

Since I am one of the victims—

The 2,000 victims to whom I referred when I put my question to the Minister of National Revenue (Mr. Rompkey). He went on to write:

—would you allow me to make some personal comments?

To leave one's country and everything is not easy; it is merely logical that the sacrifices and constraints should be compensated by some advantages which are mainly financial benefits in the form of tax exemptions granted by the Ottawa and Quebec governments.

Approvals for such purposes were officially confirmed to me by both governments in 1978; I went abroad with those duly signed assurances and I returned to Canada in 1980.

To this day, the Government of Canada has met its previous obligations to Quebecers as well as to other Canadian taxpayers. Conversely, after almost three years since its original decision, the Quebec government fails to meet its obligations to its taxpayers and is claiming back taxes from them, while charging with incompetence those responsible.

Mr. Speaker, it is my duty to sensitize my colleagues in the House of Commons, as deputy chairman of a special committee of a national trading corporation. We wish to develop the export market because we are aware of the fact that it is an important aspect of the Canadian economy. It seems to me that when the Lévesque-Parizeau government refuses to acknowledge a commitment, a written guideline, it is committing a glaring injustice toward the firms and the citizens involved, who now have to reimburse an amount of \$10,000. As a member of the House of Commons, representing a Quebec riding, this is the question I ask on behalf of all families who now have to reimburse the total amount of \$20 million because of false representations, in view of the written guidelines issued at that time. How can anyone believe the many solemn promises now being made during the present electoral campaign in Quebec, especially when we know that we cannot even trust the written commitments made by the Lévesque-Parizeau government?

Adjournment Debate

Mr. Claude Tessier (Parliamentary Secretary to Minister of National Revenue): Mr. Speaker, I thank the hon. member for his question and I support him when he denounces the attitude of the Quebec government in refusing to remedy an unfair situation, to say the least.

Indeed, Mr. Speaker, a recently published report reveals that the Quebec revenue department has revoked the non-resident status of some 2,000 Quebecers working in Saudi Arabia or other countries for Canadian employers; we cannot remain indifferent to this matter; quite the contrary, for we know and recognize that several of those Quebecers or Canadians made personal sacrifices and even accepted to run the risk of increased costs by accepting work outside Canada. We must recognize that those Quebecers like other Canadians will face serious financial problems if they do not obtain special tax relief in view of the circumstances.

Very briefly, Mr. Speaker, I should like to say what the Minister of National Revenue (Mr. Rompkey) and the Government of Canada have done to correct the situation and thus maintain the competitive position of Canada in the international labour market. Indeed, as it became obvious after recent court decisions that Canadian taxpayers working abroad temporarily, without any intention of cutting their ties with Canada, are not residents for tax purposes unless they work outside of Canada for more than two years, the federal Department of National Revenue took the position that when a Canadian is away from Canada for a period of at least two years he will be considered as a resident for tax purposes. However, as several taxpayers had made commitments prior to this new interpretation, in order to be fair, it was decided not to apply the new rules to those Canadians who left the country before the new policy was announced, that is before July 24, 1979. In addition, the new policy will not apply to anyone who has to leave Canada to complete a contract that is under way and must be completed.

So that Canada will remain competitive in the international labour market, the Government of Canada passed recently a new measure relating to the Income Tax Act, according to which in the 1980 taxation year and in subsequent years, the employees of taxable Canadian corporations who have been working overseas in designated countries for more than six months will be partially tax exempt in Canada. That provision will apply to those persons working on building, equipment, agricultural and engineering projects related to resource development—and exploration projects or to other prescribed activities in most developing countries as well as in other countries.

● (2210)

[*English*]

HEALTH AND SAFETY—MEASURES TO ELIMINATE HAZARD OF INFANT CRIB DEATHS

Mr. Geoff Scott (Hamilton-Wentworth): Mr. Speaker, a week ago today, as reported at page 8496 of *Hansard*, I