

average corporate or personal income tax, and their aircraft help them to increase their revenue and consequently the amount of tax they pay. So why should the government not pass legislation to encourage businessmen to continue earning more money? The government cannot have it both ways. These people are frequently capable of providing new jobs for many Canadians, and they should be encouraged to do so.

The arguments that have been put forward regarding fuel savings, I consider to be hogwash and balderdash, or whatever strong term is allowed within the procedures of this august body. This is a measure to give the illusion of taxing the rich. The government could easily save far more energy in any one of the dozen ways suggested by the Minister of Public Works, and impose any other method of taxation. But the answer is really to curtail government spending in many areas that have already been suggested. In my opinion, the government has tried many other ways to discourage businessmen in Canada from using private aircraft, yet this is a form of transportation that should not be discouraged.

Together with my colleagues on this side of the House and many hon. members on the other side, I ask the minister to give serious consideration to rescinding these two paragraphs which would do much harm to a viable industry.

[Translation]

Mr. Pinard: Madam Chairman, I want to deal with clause 21, more specifically paragraph 7 of Part XVII, having to do with the following vehicles:

Air cushion vehicles and tracked vehicles specially designed to transport twelve or more passengers or ten thousand pounds or more freight.

I will deal with tracked vehicles designed to transport 10,000 pounds or more freight. I wonder why the limit was set at 10,000 pounds rather than a lower figure that could meet the same purposes. I think, of course, that the purpose is to prevent the exemptions from applying to vehicles used for recreational purposes or pleasure.

But, there is already a major company here in Canada—Bombardier—that already manufactures tracked vehicles designed to transport 8,000 pounds of freight. Those vehicles are quite popular, and it is well known that the fact that they can transport 8,000 pounds of freight stops them from being considered as purely recreational vehicles.

May I be allowed, Madam Chairman, to point out to the minister that there might be grounds to consider seriously amending paragraph 7 and reduce from 10,000 to 8,000 pounds the transportation capacity of tracked vehicles because Bombardier is the biggest manufacturer in the world of tracked vehicles, whether pleasure or industrial vehicles. There are no known recreational vehicles transporting more than 2,000 pounds of freight at present. Bombardier now manufactures the Muskeg Carrier, a vehicle that is sold to industry only. The Muskeg Carrier can transport a maximum of 8,000 pounds of freight. It is priced at \$20,000. It is surely not a vehicle designed for pleasure or recreational purposes.

In my opinion, this bill as it now stands prompts prospective customers to buy much heavier vehicles than might be required under present standards. Businessmen

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would thus be encouraged to buy much heavier tracked vehicles precisely to avoid that tax, and this legislation would therefore be detrimental to a major industry which has been manufacturing vehicles with an 8,000 lb. carrying capacity and designed for industrial purposes.

The Bombardier Corporation which employs thousands of people in Canada manufactures vehicles specifically designed for industrial purposes. The vehicle I have been talking about, namely the Muskeg Carrier has an 8,000 lb. capacity. The only other industrial vehicle they manufacture has a 30,000 lb. carrying capacity.

For all those reasons, and I believe it is fair to say that the 10,000 lb. limit was specified for the sole purpose of preventing vehicles which are used for recreational purposes to benefit from the exemption, I think there would be no harm in amending section 7 and lowering the limit from 10,000 to 8,000 lbs. At all events, this would help an important industry which already manufactures tracked vehicles designed for the transportation of goods. It would be beneficial to the purchasers of those vehicles without being detrimental to anybody, and I think the legislator's purpose would be met because the exemption would apply to a vehicle which is really designed for industrial transportation. The limit should be lowered to 8,000 lbs.

Madam Chairman, I wish the minister would seriously consider those few remarks which I hope will be fruitful. An amendment aimed at reducing to 8,000 lbs. the limit provided in section 7 of part XVII should be moved.

● (1550)

[English]

Mr. Epp: Madam Chairman, it is my pleasure to follow a member of the government who has lent his voice to the representations being made to the minister for amendments to Bill C-40 with regard to the discriminatory tax proposed therein. It is with interest that I see members of the government using this forum to impress upon the minister the fact that changes will have to be made to the bill. Many of the things we are saying may be repetitious, but even with my limited experience I can see that a lot of repetition is needed before this government listens.

This government, and especially the Minister of Finance, remind me of the tax collectors of medieval times. Perhaps the best thing that could be said for them is that they were quite innovative in their methods. They must have spent all their time trying to devise new means of collecting taxes from citizens. I am rather hesitant to mention any examples of that time for fear the minister might introduce some of them. History teaches us that a number of rulers, especially Peter the Great, brought in a so-called beard tax. He thought every man should be clean-shaven, but if they insisted on wearing beards when they visited the cities or towns, they were taxed for the privilege. There were other innovations, too. Now that I have cited one example, I wonder if the minister is going to ask each of my colleagues who wears a beard to pay a tax every time he comes into the House. Maybe he should start with the Secretary of State who, after some comments he made last week, seems to be trying to hide behind his beard.

Madam Chairman, in respect of the excise tax to be imposed on small aircraft, I should like to point out that