

Dogs *see* Pet food products—Excise tax, Breakdown—Excise tax, Handicap guide dogs

Drugs and pharmaceuticals, excise tax application, 1:13, 23-4; 4:4, 7, 11

Designation, 4:8-9; 8:11, 24-5

Emergency drugs, designating, 4:9-10

New drugs, consideration, 4:5-8; 8:11

Prescription/non-prescription, 4:5-6, 10-1

Dubuc, Mr. J.A. (Canadian Prestressed Concrete Institute)
Excise Tax and Excise Acts (amdt.)(Bill C-80), 5:3, 32-4

Duties *see* Customs duties

Eastern Fishermen's Federation

Role, operations, 6:24, 31-2

See also Witnesses

Electricity *see* Diesel fuel

Employment *see* Confectionery industry; Ganong Brothers Limited; Pet food industry—Excise tax; Soft drink industry

Energy *see* Farms

Energy conservation industry

Excise tax application/government programs cut-backs, impact, 6:17-8; 8:15-6

Manufacturing distribution role, 6:14

Markets, 6:14

Research and development, 6:14-5

United States comparison, 6:19

Value, viability, domestic and international markets, etc., 6:14, 22-4

See also Solar energy industry; Wind energy equipment—Industry

Energy conservation materials

Excise tax application, impact, 5:5; 6:5-6, 8, 16-20; 8:15; 9:28

Exports, 6:18

Government consultation, 6:20-1

Government revenue, 6:20; 8:15

Other countries, comparison, 6:18

See also Diesel fuel; Photovoltaics; Solar energy equipment; Wind energy equipment; Wood stoves

Everson, Mr. Robert (Canadian Pharmaceutical Association)
Excise Tax and Excise Acts (amdt.)(Bill C-80), 4:3, 6-11

Excise Tax and Excise Acts (amdt.)(Bill C-80) Minister of State (Finance)

Consideration, 1:11-26; 2:4-23; 3:4-33; 4:4-19; 5:4-37; 6:4-34;

7:4-30; 8:7-46; 9:10-41; as amended, 9:41, carried on division, 9; report to House with amdt., 9:41, agreed to, 9

Clauses 1 to 18, 8:31, carried, 3

Clause 19, 8:39-40, stood, 3-4; 9:29-40, carried on division, 9

Amdt. (Blenkarn), 8:31-7, withdrawn, 3

Amdt. (de Jong), 9:36-40, negatived on recorded division, 8-9

Amdt. (de Jong), 8:39, withdrawn, 3

Clause 20, 8:40, carried, 4

Clause 21, as amended, 8:40, carried, 4

Amdt. (Vincent), 8:40, agreed to, 4

Clauses 22 to 33, 8:40, carried on division, 4

Clause 34, as amended, 8:41, carried on division, 4

Amdt. (Vincent), 8:40-1, agreed to, 4

Clauses 35 to 36, 8:41, carried, 4

Clause 37, as amended, 8:46, carried, 6

Amdts. (Vincent), 8:41-6, agreed to, 4-6

Clauses 38 to 39, 9:15, carried, 6

Clause 40, as amended, 9:16, carried, 6

Amdt. (Vincent), 9:15-6, agreed to, 6

Clauses 41 to 46, 9:16, carried, 6

Excise Tax and Excise Acts (amdt.)(Bill C-80)....—Cont.

Clause 47, 9:17, negatived, 6

Clause 48, as amended, 9:17-9, carried, 7

Amdt. (Vincent), 9:17, agreed to, 6-7

Clause 49, 9:19, carried on recorded division, 7

Clauses 50 to 51, 9:19, carried, 7

Clause 52, 9:28, stood, 8; 9:40, carried on division, 9

Amdt. (Attewell), 9:19-23, negatived on recorded division, 7

Amdt. (Binns), 9:40, negatived, 9

Amdt. (Boudria), 9:23, negatived on recorded division, 8

Amdt. (de Jong), 9:23-4, negatived on recorded division, 8

Amdts. (de Jong), 9:24, negatived, 8

Clauses 53 to 71, 9:28, carried on division, 8

Title, 9:40, carried, 9

References

Administration, enforcement, 1:14

Ministerial authority, delegation of powers, 8:40-1

Proclamation date, timing, 8:9-10

Reviewing, government consultation, 8:7-8

See also Orders of Reference; Report to House

Excise tax and federal sales tax

Assessment

Appeals to Federal Court of Appeal, Tariff Board, 7:15

Four year assessment period/two year appeal period, disparities, 7:7; 9:16

Notice, 7:12-4; 8:41-2

Objections, consideration, ministerial discretion, 7:14

Right of appeal, 1:14; 8:43-5

Exemptions, 1:12, 22-3

See also Diesel fuel; Fishermen; Granola bars

Increases, 1:12, 20, 26; 7:21

Automatic, indexation, etc., 1:17

Costs, 7:28

Impact, transfer payment to provinces, 1:20-1

Impact, upper/lower income persons, 1:22-3; 7:25-6, 30

Industry, reaction, representation to government, 8:28

Just/inequities, extent of application, 1:14-6; 8:13, 21-2, 29-30

Provincial sales tax, co-ordination, 1:20, 22

Purpose, economic renewal/reduce deficit, 1:14, 23; 4:4, 14; 7:25

Revenues predicted, 1:12, 14

Sales tax/personal income tax, comparison, 7:27-8

Payment

Excess payment, offence, civil conviction, 7:9, 16-20; 9:16-7

Exemptions, 7:5

Exported goods, refunds, 5:7

Goods in inventory, refunds, 7:5-8, 15-6

Interest payable, 7:6, 14; 8:45-6

Intervention, 7:8

Overpayment, penalty, 7:10-1, 18-9

Paid in error, two year refund period, 5:7

Prepayment provision, 8:41

Vendor, joint several liability, 7:9-10

Vendor/purchaser assignment, 7:8

Security provisions, 7:12

See also Alcohol; Animal feed; Confectionery; Confectionery industry; Construction materials; Diesel fuel; Drugs and pharmaceuticals; Energy conservation industry; Energy conservation materials; Farm buildings; Farm fuel; Food and beverages; Ganong Brothers Limited; Gasoline; Granola bars; Health goods and toiletries; Highways; Instant breakfast drinks; Municipalities; Pet food industry; Pet food products; Photovoltaics; Poverty; Septic tanks; Snack food—Confectionery; Soft drink industry; Soft drinks; Solar energy equipment; Tobacco products; Trucking industry—Diesel fuel; Value added tax; Wind energy equipment; Wood stoves