

Income tax—Cont.

Indexing (deductions and exemptions)—Cont.

Continuing—Cont.

4544, 4696, 5930, 5945, 5970, 5982, 5990-1, 7631, 9427, 11593, 11639

Continuing, 12.2% adjustments for 1982, Nov. 12/81 budget measure, 12723, 12802, 12805, 12811, 12847, 12870, 13847, 13857, 13863, 13933, 14333-4, 15054

Discontinuing, possibility, tax increase effect, low-income groups, etc., 1625-7, 1654, 1707, 1829-31, 1837-8, 1883-4, 1889, 2037, 2040, 2073-4, 2138, 2176, 2217-8, 2225, 2292-3, 2371-3, 2377-81, 2531, 2643, 2755, 2847-9, 2896, 3077, 3115, 3268, 3771, 3818, 4097, 4102, 10184-5, 10284, 10434, 10464, 11602, 11864, 19459, 22640

Deputy Finance Minister Ian Stewart statements, 2062, 2643, 2847-9, 10006-7, 10464

Evans remarks, 10833

Ms. under S.O. 43, (Mr. Blenkarn), 1925-6, (Mr. D. Munro), 4096-7

MacEachen denial, 2377

MacEachen *Le Devoir* interview, 2062

Progressive Conservative Party advertising campaign, 3268, 4194

Flexible cap, 19390

Limiting, possibility, MacEachen Oct. 28/80 budget statement, 4186, 4194, 4219, 4286, 4384, 8883

Limiting to 6% and 5% for 1983-1984, June 28/82 budget measure, 18879, 18884-5, 18889-90, 18902-3, 18907, 18917, 18921, 18929, 18935, 18973, 19005, 19019, 19023, 19028-9, 19097, 19103, 19106-7, 19121, 19141, 19150-2, 19159, 19247, 19284, 19343-5, 20316, 21132, 21524, 21530, 21547-8, 22321-2, 22325, 22370, 22493, 22559, 22788, 22833-6, 22863, 23016, 23028, 23034, 23063, 23067, 23320-2, 23348, 24101, 24687

Low-income groups benefits, Economic Council report, 8369

Revenue loss, 6437

Savings since 1974 introduction, 4191, 4270, 7716, 7723-5, 7728

Stanfield suggestion, 10022, 10043, 10179, 10184, 10283-4, 14457-9, 19106-7, 23034

Tax cut, MacEachen statement, 14457, 14501, 15200

See also Economic policy—Election promises betrayal; Quebec and see also above Cost of living tax credit

Indians, wages for work done on reserves, taxable/non-taxable, status, 23653-4

Inequities, wealthy benefitting, etc., 1474, 2161, 2758-9, 2775-6, 4370, 4420, 6294-5, 6397, 6523-4, 6572, 6756-7, 6786, 6899-900, 10995, 12731, 13378, 13626, 14146, 14335-6, 17353, 19461, 20191-2, 20213, 21535-6, 21547, 21556, 21771, 22321-3, 22154, 22558, 22639, 22692, 22698, 22701, 22706, 22723, 22835-6, 22840, 23018-9, 23023, 23029, 23058, 23660-1, 23811

Canadian Conference of Catholic Bishops declaration, 22321-2, 24528-9, 24543, 24546

Individuals earning over \$50,000/\$200,000 paying no tax, 7314, 12268, 12287, 12890, 20172, 21267-8, 21538, 21961, 22032, 22411, 22495, 23661, 23801, 23812, 24528, 27666, 28157, 29077, 29231

“Golden loophole award”, establishing, M. (Mr. Rae) under S.O. 43, 4096

Reforming, 9592, 10838, 10972, 12722, 21273-4

Tax reform committee, establishing, 2758

See also Government expenditures—Tax expenditures

Information, reciprocal agreements, qu. (Mr. Cossitt), 15632

Insurance contracts and policies, Nov. 12/81 budget measure, 12917-8, 12924, 12962, 13072, 13636, 13629, 13677, 13721-2, 13725-6, 13772, 13800, 13805-6, 13839, 13846, 13863-5, 13943, 13955, 13965, 14025-6, 14094, 14122-3, 14135-6, 14144-6, 14207-8, 14325, 14328, 14337, 14346, 14353, 14362, 14370-1,

Income tax—Cont.

Insurance contracts and policies, Nov. 12/81...—Cont.

14822-3, 14829, 15070, 15073, 15098, 15118-20, 15175, 15190, 15201, 15226, 16156, 16322-3, 16682, 16710, 17206, 17287, 17357, 18880, 18917, 19017, 20179, 20647, 21521-2, 21530-1, 21539, 21542, 21555, 22553, 22556, 22785, 22795-9, 22832-5, 22863, 22869, 22952, 23062-5, 23317, 23544-8, 23551, 23581-2, 23627-8, 23632-3, 23640-1, 23661-3, 23666, 23804-6, 23809, 24098

Committee, referring to, 14237-9, 14371

Legislation, introducing, 20969

Ms. under S.O. 43, (Mr. McLean), 12881, (Mr. Dantzer), 13377, (Mr. Siddon), 13450, (Mr. Crouse), 13536, (Mr. Darling), 13767, 18797, (Mr. J. Reid), 19666

Petitions, 14162, 14211, 14904, 14952

Single premium policies, 23628-9, 23642, 23806

Interest and dividend income, deductions, etc., 6379-80, 6859, 12326

Dividend tax credit, 5716, 6786

Reducing to 22 2/3%, Nov. 12/81 budget, 22833-4, 23315

Interest deduction/unpaid tax balances, qu. (Mr. Herbert), 7559

Interest income, accrual basis reporting requirement, 6342

Tax deferrals, reducing, Nov. 12/81 budget measure, 12722, 12915, 12934, 13865-6

Not proceeding with, Oct. 27/82 “mini budget”, 20086

See also above Double taxation

Interest on borrowed funds, deductions, reducing, Nov. 12/81 budget measures, 14362

See also Investment, Canadian; Registered retirement savings plans; Small business

Investment tax credits

Claim limits, removing, extending claim period to 3 previous and 7 subsequent years, Apr. 19/83 budget measure, 24660-1

Manufacturing industry, private sector role, 26251-2

Special recovery refundable investment tax credit, \$400 million, cash refund on portion of tax credit, expiring Apr. 30/86, Apr. 19/83 budget measure, 24660-1, 24719, 24815, 24965, 25030, 25067, 29260

Small business, 40%, 24663, 25068

Special recovery share-purchase tax credit, 25% of value on new equity shares purchased between June 30/83 and Dec. 31/86, Apr. 19/83 budget measure, 24661, 24710, 24719, 24897, 24937, 24941-3, 25030, 25067, 25114, 25732, 25867, 25906

See also Construction industry—Equipment; Farm machinery;

Regional development incentives—Alberta and see also above Forest industry and see also below Manufacturing industry—Railway incentives—Transportation equipment

Job creation subsidies, statement (Mr. Desmarais) under S.O. 21, 23497

Job search related expenses, exempting, 22839

Johnston book, *How to Survive Canada's Tax Chaos*, 28908-9

Legislation, 22338, 24206

Amending, etc., 22550

Amendments from last 3 budgets, 23022, 23026-7, 23034, 23341-3, 23347, 23799, 23808-9

Anti-productive, 24100

Before House for over 1 year, 22792-4, 23806, 23810

Committee of the Whole, referring to, unable to call witnesses, 23015

Complexity, 22549-52, 22554-5, 22785, 22795, 22831, 22838,

22862-5, 22871-4, 23015-7, 23020-2, 23025-8, 23050-2,

23055, 23062, 23067-9, 23243, 23309-21, 23346-9, 23405,

23692-3, 23762, 23799, 23809, 23813-4, 24013, 24098, 24283

Consensus, consultations, etc., 22796-7, 24098

Delay in introducing, 6341-2, 16397, 20345-6, 20615, 21471-2,

21527, 21531-2, 21538-9, 22135, 22319, 22358-61, 22551-2,

22799, 22837, 23011-2, 23029, 23032-3, 23059, 23322, 23349