

Excise Tax Act

the House to recognize what those responsibilities are and, without being offensive about it, I urge that the committee should in no way take advantage of its majority of government members to restrict the breadth of depth of the inquiry or to restrict in any way the witnesses to be called.

I hope that the chairman, who I believe is in the chamber this afternoon, will facilitate to the fullest extent the calling of witnesses including ministers, if it be the wish of any significant number of members on the committee to hear such witnesses. I express the hope—and I know this is the wish of all members of the House, including the parliamentary secretary—that the committee will get down to work as soon as possible and pursue its task as vigorously as possible to a conclusion.

[Translation]

Mr. Léonel Beaudoin (Richmond): Mr. Speaker, as agreed this morning at the meeting of the spokesmen for the four parties in the House, where we requested that the motion be more complete, we agree, as requested by the hon. member for Kenora-Rainy River (Mr. Reid) that the matter be referred to the Standing Committee on Privileges and Elections. But we would like to add that we insist that all documents, requested both by the majority and the minority, must be produced at the committee if those documents exist, and all persons who are called before the committee do appear before it.

[English]

Mr. Speaker: Is the House ready for the question?

Some hon. Members: Question.

Amendment (Mr. Broadbent) agreed to.

Motion (Mr. Reid) as amended, agreed to.

GOVERNMENT ORDERS

[English]

EXCISE TAX ACT

The House resumed consideration in committee of Bill C-66, to amend the Excise Tax Act—Mr. Turner (Ottawa-Carleton)—Mrs. Morin in the chair.

The Assistant Deputy Chairman: Order. When the committee rose at one o'clock an amendment to clause 1 was under consideration.

Mr. Peters: Madam Chairman, when the committee rose we were considering an amendment to exempt what is commonly known in a number of provinces as purple gas intended for farm use. Gasoline marked for farm purposes is, I believe, used in five provinces including Ontario. The amendment would, it seems to me, commend itself to attention by the minister because it would eliminate the necessity of supervising rebates to farmers who in any case would be exempt under this legislation. There would be no need for them to make applications for refunds and to receive rebates. Thus, if he were to accept this amendment, the minister could, in co-operation with the prov-

[Mr. Stanfield.]

inces, eliminate a large number of people from the bureaucratic process in this respect.

There is another advantage attached to this proposition, and it is that the provinces are already supervising the use of coloured gas. Readiness to issue such gas means the provinces are willing to define the terms "farmers" and designate those who are eligible to use this gasoline. In addition, it means the provinces are willing to supervise the bootlegging which inevitably follows the issue of any concession which the majority does not enjoy. The provinces are already cautious about young lads who are caught on the highway with coloured gasoline in their automobiles when it should really be in the farm tractor, and they are ready to impose certain penalties. Indeed, they have developed some expert methods of ascertaining when gasoline is being used for a purpose other than that which has been designated. Although, again, co-operation with the provinces would be required, I am sure all provinces on behalf of the farmers would be willing to introduce marked gasoline so that the farmers will not have to pay the tax and then ask for a rebate.

● (1430)

The hon. member for Red Deer mentioned that not only will the individual farmer be inconvenienced by having to apply for a rebate but the distributors, the bulk plants, under the minister's legislation will have to pay the full amount of the tax and then apply for a rebate themselves. Many farmers have an arrangement with the bulk plants under which they do not make any payment until late in the fall. In such cases the bulk plant will have to pay the extra tax, which it is true will be rebated, for a period of time during which the farmers are not reimbursing them. If coloured gas were used, we would eliminate much of this difficulty.

I would also like to ascertain from the minister why a very small number of people were allowed to get this advantage. It is a fact that gasoline is in a little different category from diesel oil, kerosene or other products used for aviation purposes or in trucks. However, some cars driven for pleasure, such as Peugeots and Mercedes, use those products too, and it seems to me their owners are receiving an unfair advantage.

The minister might say that he did not want to give this advantage to that particular category, but already we are putting a ten cents tax on fuel used for highway driving, whether it be gasoline or diesel oil. This would mean a second ten cents would have to be paid. Obviously, it would apply to truckers as well and would mean that the truckers would have to pay the ten cents a gallon when they went to the pumps for their diesel fuel and would have to request a rebate.

It seems to me that the minister is being quite inconsistent. If he does not want the truckers to have to apply for a rebate, why should the farmers? It cannot be said that in the one case it is too complicated whereas the gas used by the truckers does not have the ten cents applied to it. The truckers do not even have to apply for a rebate.

As far as the farmers are concerned, their gasoline would carry no tax, either provincial or federal. The gas is coloured and put into the tanks by the oil company. The company is willing to certify that it has supplied so many