

TAX ON BUSES FOR HANDICAPPED

Mr. Walter McLean (Waterloo): Mr. Speaker, my question is also for the Minister of National Revenue. He is aware, of course, of the report in *The Globe and Mail* this morning which has been alluded to already in a statement by the Hon. Member for Beaches. That story is about the harassment by the Minister's officials, in this case the harassment of Metro Toronto over its specially equipped buses for the handicapped, and an effort to collect some \$70,000 in taxes. This is symptomatic of the situation I raised last week, what I am raising again, and what my colleagues have been raising, in regard to the actions of his Department. Mr. Ken Christie spells out the problem. The Minister will agree with me that the officials are obviously out of order. They have erred. Has the Minister already asked that this action been undone? Has he taken action to correct it?

Hon. Pierre Bussières (Minister of National Revenue): The ruling to which the Hon. Member is referring is related to the municipality of Metropolitan Toronto. The buses in question are used for the transportation of handicapped and sick people, and the taxable status is based on a previous decision of the Tariff Board. We have stopped any collection of the money and we have invited the company to appear before the Tariff Board again to obtain a decision on whether or not the our present ruling is in conformity with the previous decision by the Board or whether it should be changed.

Mr. Nielsen: You will be taxing seeing eye dogs next.

TREATMENT OF THE HANDICAPPED

Mr. Walter McLean (Waterloo): Mr. Speaker, no matter how the Minister may respond, it is harassment. The action of Revenue Canada is described as having changed in the last two years. The Minister indicated that there was to be some sympathy, some humanity, in the application of the Tax Act. Where is the humanity on the part of his officials in terms of the handicapped? Will he go after the blind next? Where is the compassion? The Act was intended to protect the very people it is now penalizing. Can the Minister tell me why his officials are so mean spirited in interpreting the Act?

[Translation]

Hon. Pierre Bussières (Minister of National Revenue): Mr. Speaker, I have made it quite clear that the decision of the Department was based on an earlier ruling of an agency called the Tariff Board, which the Hon. Member has undoubtedly heard of.

Given the nature of the transaction, we have decided not to levy the money collected from the Municipality of Metropolitan Toronto and to wait for a Tariff Board ruling after it has reviewed this case.

I would hope that the Hon. Member did not imply in his question that the Department should disregard the law and quasi-judicial agencies such as the Tariff Board. I think that

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the Department's position is quite clear. The situation stems from an earlier ruling of a quasi-judicial agency, the Tariff Board, which has ruled that it is taxable. However, we do acknowledge that there might be a grey zone and we say "We will not collect the money—Use the bus, keep the money". Should the Tariff Board—a quasi-judicial agency—confirm its ruling, we will take action, and should the Tariff Board rule in your favour, very well, no payment will be sought, and indeed no money has been collected so far. Therefore, no harm has been done to the organization involved or to the others.

• (1430)

[English]

REQUEST THAT MINISTER INSTRUCT TARIFF BOARD TO REVERSE DECISION

Mr. Neil Young (Beaches): Mr. Speaker, my supplementary question is directed to the same Minister. The Minister has indicated that he would ask the Tariff Board whether it would reconsider that decision. Would he go even further and instruct the Tariff Board, because there is a difference between the ruling made in Calgary and the one made in Toronto, to reverse the decision that was made, so there is no such discrimination against disabled individuals?

[Translation]

Hon. Pierre Bussières (Minister of National Revenue): Mr. Speaker, I am convinced that the Hon. Member would be first to blame a Minister who would give such instructions to a quasi-judicial agency such as the Tariff Board.

[English]

Mr. Young: As the Minister knows, the Government makes policy, not public servants.

REQUEST THAT MINISTER CHANGE POLICY

Mr. Neil Young (Beaches): Mr. Speaker, will the Minister change the policy, if that indeed is the policy, so that there is no more discrimination against disabled individuals? That is the simple question. The Minister is responsible for policy; change the policy.

[Translation]

Hon. Pierre Bussières (Minister of National Revenue): Mr. Speaker, I would urge the Hon. Member to consider the question more closely. To begin with, he should realize that laws are not arbitrarily administered. First, in this instance, the administration of the acts is based on tariff items which have been approved by Parliament. Second, when there is a case for interpreting the decisions taken by agencies concerning those tariff items—and again I am referring to the Tariff Board—I am sure the Hon. Member would not want the Minister to change the legislation or the rulings of the courts without first introducing in the House the appropriate motion which would have to be subsequently approved by Parliament before he could take any action whatsoever. I think that our