

- Cereal** *see* Granola bars—Excise tax
- Chairman, decisions and statements** *see* Procedure
- Committee**, visitor, Prince Edward Island Speaker of the House  
Marianne Reid, 6:34
- Committees**, Parliamentary *see* Finance, Trade and Economic Affairs  
Standing Committee
- Commodity Tax Committee of the National Tax Section, Canadian  
Bar Association** *see* Witnesses
- Concrete**  
Pre-cast, pre-stressed concrete products  
Exports, 5:30, 34  
Manufacturing, sales, installation, etc., 5:26-8, 31  
Pre-cast/poured-on-site, differences, 5:28-9  
*See also* Construction materials; Farm buildings
- Confectionery**  
Definition, comparison to snack foods, baked goods, 3:19-20  
Excise tax, 3:16-8  
Carter Commission recommendations, 3:5  
Discriminatory, 3:5-6, 11, 19  
Impact, imported/domestic competition, price, etc., 3:10, 12-4;  
8:21  
Exports, 3:14  
Imports  
Duties, 3:13  
Numbers, 3:14, 16  
*See also* Confectionery—Excise tax, Impact  
Packaging and labelling, requirements, 3:6-7  
Sugar beets, price support system, effects, 3:7  
Value, 3:4-5, 17-9  
*See also* Granola bars; Snack food
- Confectionery industry**, excise tax application, effects, 3:13  
Employment, job loss, 3:8-9, 11-2
- Confectionery Manufacturers' Association of Canada**  
Operations, membership, 3:5  
*See also* Witnesses
- Conn, Mr. David** (Confectionery Manufacturers' Association of  
Canada)  
Excise Tax and Excise Acts (amdt.)(Bill C-80), 3:3, 12, 14-5, 17-8,  
20
- Conservation/Renewable Energy Industry Council**  
Background, 6:14  
*See also* Witnesses
- Construction** *see* Highways
- Construction industry**  
Non-residential contracts, lump sum, fixed price, value, 5:4-5  
Project components, 5:26-7
- Construction materials**, excise tax increase, application, 1:12-3, 16, 18,  
21; 5:5, 23; 7:21; 8:8, 18, 23; 9:13-4  
Asphalt paving, 5:8, 14-5; 8:27  
Commercial buildings, steel/concrete, costs, disparities, impact, etc.,  
5:18-9, 22-4; 9:29-37  
Concrete, cinder blocks, 5:5  
Equalizing, 5:33-4  
Fabricated structural steel, 8:31-2, 34-6  
Fabricated structural steel/pre-cast concrete, 5:5-6, 14-5, 17-20, 22;  
8:11-2, 17-21, 35; 9:10-1, 14-5, 32-3, 36-7  
Government studies, consultation, 8:17-8, 21  
Implementation, effects, 1:18; 5:12, 21-2
- Construction materials**, excise tax increase,....—*Cont.*  
Implementation, effects—*Cont.*  
Contracts prior to implementation, adjustment period, escalation  
clause, 5:5-8, 10-1, 13-4; 8:23  
Housing costs, 8:9  
National Museums of Canada, 1:19; 5:11  
Poured-on-site concrete, 5:5, 7  
Pre-cast concrete, transportation, installation exempt, 5:31  
Pre-cast/poured-on-site concrete, disparities, impact, 1:18, 22, 24-6;  
5:8-10, 14, 18-9, 29-36; 8:16-7, 27-8, 30; 9:14, 32  
Criteria, 1:24-5  
Labour costs, 5:36-7  
Prefabricated/built-on-site buildings, 5:24-5  
Prefabricated modular building units, 5:5, 19-20, 31; 8:20; 9:37  
Prefabricated walls, wood products, 9:38-9  
Quebec, 1:19  
Refund, audit period, 5:9  
Supplies and equipment/finished product, 9:11-3  
*See also* Farm buildings; Municipalities
- Copps, Ms Sheila** (L—Hamilton East)  
Construction materials, 8:23  
Drugs and pharmaceuticals, 8:24-5  
Excise Tax and Excise Acts (amdt.)(Bill C-80), 8:22-6  
Pet food products, 8:24-6  
Value added tax, 8:22
- Côté, Mr. Clement M.** (PC—Lac-Saint-Jean)  
Construction materials, 8:35  
Excise Tax and Excise Acts (amdt.)(Bill C-80), 8:35, 37  
Procedure, bills, 8:35, 37
- Customs duties** *see* Confectionery—Imports
- de Jong, Mr. Simon** (NDP—Regina East)  
Animal feed, 9:25  
Construction materials, 5:10, 20-1; 8:35; 9:29, 32-4, 36-7  
Drugs and pharmaceuticals, 4:9-11  
Energy conservation industry, 6:17; 8:15-6  
Energy conservation materials, 6:8, 17-21; 8:15; 9:28  
Excise Tax and Excise Acts (amdt.)(Bill C-80), 1:19-24; 4:9-11,  
17-8; 5:9-10, 13, 20-1, 33; 6:6-9, 13, 17-21, 29-31, 33-4; 8:13-6,  
28-9, 33, 35, 37, 39-40, 43; 9:15-6, 18-20, 23-5, 28-9, 32-4, 36-7,  
39-40  
Excise tax and federal sales tax, 1:20-4; 8:13, 29, 43; 9:16  
Farm fuel, 1:19-20; 6:6-8, 31  
Farms, 6:6-8  
Fishermen, 6:29-30; 8:14  
Fishing industry, 6:33-4  
Food and beverages, 4:17  
Gasoline and diesel fuel, 9:19  
Granola bars, 4:17-8  
Health goods and toiletries, 4:10  
Instant breakfast drinks, 9:20  
Pet food products, 9:23-4  
Procedure, bills, 8:33, 37, 39; 9:18  
Procedure, departmental officials, 5:13  
Value added tax, 1:20
- Deficit** *see* Excise tax and federal sales tax—Increases, Purpose
- Diesel fuel**  
Electricity generating use, exempt from excise tax, energy  
conservation materials, relationship, disparities, 6:16, 19  
*See also* Gasoline and diesel fuel
- Disabled and handicapped** *see* Pet food products—Excise tax,  
Handicap guide dogs
- Documents** *see* Appendices; Procedure