

*Customs Tariff—Excise Tax Act*

prices, yet under the provisions of this act we must pay tariff charges on practically everything we purchase. We feel that the provisions of the Customs Tariff are discriminatory and harmful to the economy of western Canada.

As the minister said, the purpose of Bill C-140 is to amend the Customs Tariff. The explanatory note indicates that the purpose of the amendments is to clarify the parliamentary procedure relating to continuing in effect any orders that may be made by the Governor in Council pertaining to certain sections and subsections. Under clause 3 we are told the amendment is required for clarification purposes only and does not change the existing law. For a number of years we on this side of the House have asked for clarification or for a change in the Customs Tariff. This has not been forthcoming even in respect of our pleas concerning clauses 5, 6 and 7 dealing with the implementation of the Tariff Board report. As I have said, many of us hoped that because of former representations amendments would be introduced at this time to clarify the meaning of the term "all other agricultural implements or agricultural machinery" under item 40924-1, schedule A, referred to by the minister. At present this is ignored not only by the government but by departmental officials and the Tariff Board. In other words, the term has no meaning whatsoever to the groups I have mentioned.

● (9:10 p.m.)

Briefly, they contend that if any implement or machine can be used for any purpose other than agriculture, it ceases to be an agricultural implement or machine. I contend that such an interpretation was not the intent of Parliament when this item was first put in the schedule, nor is it the intent of Parliament at the present time. I intend to prove that contention in a few moments. Also, it is not the intent of the minister who is piloting the bill through the House.

However, since we have delegated our authority or have shirked our responsibilities, the bureaucrats have taken it upon themselves to interpret these items in the narrowest possible way and the result is that farmers are forced to pay the tariff on implements and machinery which it was intended should be brought into Canada duty free.

There has been over the years in Canada a general impression that farm machinery and farm implements enter this country free of

[Mr. McIntosh.]

duty. Such a conception is erroneous because public officials refuse to recognize any meaning in the term "agriculture implements or machinery". As I said previously, they contend that if any implement or machine can be used for any purpose other than agriculture, it ceases to be an agricultural implement or machine.

For many years western members have been endeavouring to have the ministers responsible for the Customs Tariff make the amendments necessary to give clarification to the term "all other agricultural implements and machinery". In July, 1963, the then minister of finance stated, as recorded at page 2798 of *Hansard*, that the Royal Commission on Taxation was sitting and that he would send the commission copies of *Hansard* so it would have the benefit of the suggestions put forward at that time. To date, to my knowledge, there has been no action to indicate that this was ever carried out.

Then again, as recorded at page 2812 of *Hansard*, the same minister stated he was prepared to consider the point very carefully. He apparently is still considering it. He is not in the House at the present time. In each subsequent year the same request for clarification has been made whenever the opportunity has arisen to discuss the Customs Tariff. On December 3, 1968, the then spokesman for the Minister of Finance (Mr. Benson), while piloting a similar amendment to the Customs Tariff through the House said as recorded at page 3435 of *Hansard*:

It is my understanding of the will of parliament, expressed in schedule A of the Customs Tariff Act, that implements and machinery for farm purposes come in duty free—

The person who made that statement is the minister who is today piloting this amendment through the House. With that statement, and all the pleas he realizes have been made on this particular topic in years gone by, he has not even today undertaken to amend the Customs Tariff in order to clarify something which he knows has been bothering western members for many years. I can say from experience, and I wish to inform those who are of the same opinion as the executive assistant to the minister, that such is not the case: the officials are not carrying out the will of Parliament.

If this is the intent and the will of Parliament, and if the officials are circumventing the intent by claiming lack of ability to interpret our meaning, what are we as representatives of the people to do about it? Nothing? A