

Income tax—Cont.**Farmers—Cont.**

- Fuel cost rebate, 6614-5, 6664, 24864
- Incentives, lacking, 5563, 5634, 10143, 23031, 23322
- Losses, deduction limited to \$5,000 against non-farm income, 23030-1, 23322, 24810, 24862-3, 25215-6, 26111
- Statement (Mr. Greenaway) under S.O. 21, 24856
- See also below* Reclassification
- Rate, 14090
- Reclassification and audit, off-farm income, Section 31 of Income Tax Act, effect, 20951, 24104-5, 24109, 24232-3, 24248, 24260-1, 24280-1, 24339, 24810, 24856, 24862-4, 24904, 24989-90, 25029, 25059, 25077, 25215-6, 25247, 26071, 26078, 26107-8, 26435, 28231-3, 29296-7
- Graham vs the Crown, Federal Court decision, impact, 28451-2
- Prosecutions, qu. (Mr. Epp), 25139-40
- Statements under S.O. 21, (Mr. Huntington), 24110-1, (Mr. St. Germain), 29164
- Subpoenas issued to auditors, 28256
- Swimming pools or ponds, affecting audit, 29171
- Special exemptions, NDP proposals, 24103-4
- See also above* Business losses—Capital gains—Deferred income plans and *see also below* Public utilities—Small business
- Filing date, extending, 22283
- Film industry incentives, 117, 7526, 21538
- Interest deductibility and capital cost allowances, Nov. 12/81 budget measures, effects, 13629, 21535, 22868, 24302
- M. (Mr. Bosley) under S.O. 43, 12590
- Pornography, 22807, 23305-6
- Finance minister powers, 6613
- Financial institutions, banks, etc., income debentures and term preferred shares, low tax effects, tax exempt status removed, 2759, 7109, 10842
- Fishermen
- “At source” payments, Nov. 12/81 budget measure, 15430, 16254-5, 16720-1, 16776, 23066
- Ms. under S.O. 43, (Mr. Miller), 15850, 16133, (Mr. Gass), 16689, (Mr. Miller), 18203
- Audit, back taxes owing, garnisheeing unemployment insurance cheques, etc., 9150-1, 9191-3, 9431-2, 10410, 10839, 10882-3, 11514-5, 15429-30, 16776, 17476, 20202, 23066, 23319
- Ms. under S.O. 43, (Mr. Gass), 9145, (Mr. Corbett), 9187
- Rompkey appearing before Fisheries and Forestry Committee, 17476
- Cash accounting method use, 6781-2
- Deductions, 8289-90
- Fuel cost rebate, 6614-5
- M. (Mr. Bradley) under S.O. 43, 11165
- See also* Small business development bonds and *see also above* Business losses
- Fishing vessels capital cost allowance *re* vessels leased for Atlantic fisheries, Dec. 11/79 budget measures, not proceeding with, 242-3, 371, 535, 1573, 1767, 1771, 2371, 3327-8, 4126, 4535
- M. (Mr. Crouse) under S.O. 43, 322
- Flat rate proposal, 22549
- Foreign income, from Canadian employer, while temporarily out of Canada, deduction, 6346-7, 6834, 6851
- Quebec residents, Que. government position, discrimination, etc., 8631-2, 8776-7
- Apr. 19/83 budget measure, 24668, 25109
- Forest industry, investment tax credit, qu. (Mr. Herbert), 8377
- Logging trucks, qu. (Mr. Riis), 3104-5, 4346, 5960
- Forward averaging, *see below* General averaging
- Fur trappers, statement (Mr. Nickerson) under S.O. 21, 25776-7
- General averaging, abolishing, replacing with forward-averaging provision, Nov. 12/81 budget measure, 12722, 12813-4, 13149, 13304, 13378, 13382, 13539, 13618-9, 13866, 13936, 15980,

Income tax—Cont.

- General averaging, abolishing, replacing with...—Cont. 21529-30, 21541, 21555, 22833-5, 23021-2, 23050, 23810, 24097, 24101-3
- Artists and athletes, modifications, June 28/82 budget measure, 18880, 23065
- Farmers, 22841-2, 23049
- Government expenditures, relationship, 6561
- Historic buildings, preservation, incentives, 6525-6, qu. (Mr. Cossitt), 7831, 22879
- History, 1917 temporary measure, 15883, 22577, 22792, 22863
- Housing, 7320
- Incentives, 2195, 2775, 13234
- Multiple unit residential buildings (MURB) program, capital cost allowance, reinstating to Dec. 31/81, Oct. 28/80 budget measure, 4192, 4197-8, 4205, 4230, 4250, 4356, 4369-71, 4378, 4432, 4435, 4448, 4473, 4530, 4641-2, 4698-9, 4714, 4837, 4942, 5319, 5412, 5657, 5738, 5848, 6040-2, 6198-9, 6204-6, 6285-6, 6296, 6329-30, 6338-40, 6422, 6523, 6533, 6633-4, 6850, 7159, 7660, 7917, 7920-1, 8061, 8369, 8490-1, 8885, 9102, 9761, 10247, 10632, 11006, 11160-1, 11166, 11736, 11905, 12340-1, 12633, 12637, 13531-2, 23118
- Budget, Nov. 12/81, effects, 12735, 12745, 12776, 12795, 12842-3, 12852, 12855, 12860-2, 12885, 12900, 12975-6, 13234, 13841, 13864, 13927-8, 13951, 14053, 14204, 14302, 14348-9, 14760-8, 14774-8, 14784, 14822, 14830, 14913-4, 14927-8, 15076, 15258, 15266, 15316-7, 15325-6, 15359-60, 15501, 16021, 18407, 18676-7, 19080, 19926, 20747, 21535, 22591, 23055-6, 23893-4, 23897
- Ms. under S.O. 43, (Mr. Kushner), 12882, (Mr. Wright), 13376
- Modification, Lalonde Oct. 27/82 “mini budget”, 20699
- Modification, MacEachen statement Dec. 18/81, 14238-40
- Extending, 20747
- M. (Mr. Lewis) under S.O. 43, 11163
- Rental, imputed rental income, owner-occupied homes, Nov. 12/81 budget measure, Dominion Life Assurance Company statement, etc., 14409, 14844-5, 14909, 14928, 14934, 15175-6, 15325, 15498, 15624-5, 15717-8, 15780, 16022-4, 16061, 17012, 17205, 20884-5, 22837
- Ms. under S.O. 43, (Messrs. Towers, Darling), 15543-4, (Mr. Wright), 15663, (Messrs. Towers, Hudecki), 15715
- Petitions, 17788, 17824, 19178, 19214
- Rental, loss deduction, 6206, 15325
- Sales, loss deduction, 14410
- Urea formaldehyde foam insulation installation/removal grants, etc., 16041
- See also above* Capital gains
- Incentives, referring to tax expenditures, 24794
- Income source, 21047-8
- Increases, 2025, 12208-9, 16629, 17306, 19537, 22847-8, 24819
- See also* Taxation and *see also below* Indexing
- Increasing by \$1.3 billion, June 28/82 budget measures, 18902-3, 18907-9, 18962, 18999, 19004-6, 19050, 19059, 19070, 19104-7, 19151, 19159, 19244, 19274, 21147
- Increasing, \$3.5 billion, Apr. 19/83 budget measures, 24967-9, 24972-4, 25027, 25123, 25320-1
- Indexing (deductions and exemptions), 6615, 6800, 9596, 9944, 10270, 10381, 10421, 10432, 10435, 10838, 12763, 13843, 14344, 14457-60, 15652, 22149
- Committee considering, 2532
- Continuing, 9.8% adjustments for 1981, MacEachen Oct. 28/80 budget statement, 4185, 4191, 4207, 4219, 4260, 4269-70, 4277-8, 4283, 4355-6, 4370, 4378, 4423, 4432, 4485-6, 4538,