

Federal Sales Tax

is markedly restricted or is expected to restrict their activities on a daily basis and for a continuous period of some 12 months. The amount of the disability deduction has recently been increased and the deduction was extended to a much larger segment of the population. As a result, the tax assistance now benefits approximately 250,000 persons in Canada.

However, more needs to be done, and more can be done. I originally took an interest in one particular aspect of the motion I put before the House. That relates to the purchase of motorized transportation by handicapped people. I found that a significant number of my constituents were confronted with the need to buy specialized transportation equipment. The more I looked into it, the more I found that a wide-spread aspect of the handicapped community across Canada had the same problem. For instance, you and I, Mr. Speaker, could probably go out and purchase an excellent automobile for \$15,000 or less. However, my information would suggest that the handicapped person is required to purchase a specialized vehicle, perhaps a van, with equipment for egress and entry into the vehicle and for special equipment which would allow that person to drive the vehicle in a safe and secure manner. When the original cost of the special vehicle, plus the cost of the special equipment, is totalled, one can see the handicapped person is confronted with an extraordinary expense, and these persons are much more financially deprived than you or I, Mr. Speaker.

In fact, as I pointed out earlier, 80 per cent of the disabled are not in the workforce at all and are dependent on society or on their family for support. So we can see how difficult it is for handicapped persons to make expensive specialized purchases. In all fairness, I must bring to the attention of Hon. Members that there are provisions in the Excise Tax Act for the disabled. For instance, chapter E-13, Schedule III of the Excise Act, item 13 has exempt provisions for invalid chairs, commode chairs, walkers, wheelchair lifts and similar aids to locomotion, with or without wheels, including batteries especially designed for the use thereof. Another tax exempt item is found in Section 5.1 in chapter E-13, and I quote:

Buses or vans specifically equipped for transporting handicapped persons when for use by public organizations or institutions exclusively for providing transportation to the handicapped, and that would have been capable of carrying 12 or more passengers if equipped in the normal manner.

● (1810)

In bringing that to your attention, Mr. Speaker, I do so only to point out that the House and other governments have already recognized the problem. I would also like to bring to the attention of Hon. Members this evening the report *Towards Equality* with which many Members will be familiar. Recommendation No. 69 of the report states:

That the Income Tax Act be amended so that disabled persons are entitled to a deduction for the cost of special aids and devices, including extra transportation costs incurred because of their disability and necessary for their employment.

That is the problem I am trying to address this evening. In conjunction with that, but quite separate from it, I need to share with Hon. Members that there is now a move in progress

by the Disabled Council of Canada to approach all provinces toward the reduction of provincial sales tax on items that would relate to the handicapped. I share this with Hon. Members because it is dramatically important that this approach is gathering momentum across the country and that there will be initiatives taking place in the next while in each provincial legislature.

I point this out to Hon. Members because it is quite independent of what I am attempting to do here this evening. Although the two are related and have a common goal, my own initiative started before I was aware of the initiative of the Disabled Council of Canada.

I have had substantial correspondence with the Department of Finance over the past year and a half in which I have tried to convince the Department, through normal powers of persuasion, argument and, hopefully, with appropriate evidence, that what I was attempting to do was something for which it could provide the lead. I have not been successful in that endeavour. Thus I have turned to the venue of Private Members' Business, hoping to find a solution here in Parliament and to have a thoughtful debate on the topic with my colleagues.

The principal objection raised by the Department of Finance at the time I focused in on correspondence with it was as follows. I was told by the Department that all of the items accorded relief as aids to the disabled are goods designated for or capable of use only by those persons. It was made clear to me that no relief has ever been provided for goods such as automobiles which are capable of use both by the disabled and by able-bodied persons. The arguments go on but, effectively, that is the point the Department made with me.

I have to confess and share with all here this evening that when I started my research into this matter my intent was, let us say by way of example of specialized automobiles for the handicapped, that the tax relief would apply to both the automobile and to the specialized equipment that would be attached or affiliated with it for the handicapped person. However, in discussions with representatives of the Department of Finance and with my colleagues in the House, I have changed my stance now so that the reduction relative to my motion would only apply to the accessories that are required by the handicapped person, only to those materials that are essential to the handicapped person and not to the routine things in that person's daily life.

I have spoken to many of my colleagues in the past three or four weeks about this motion. I was delighted to see how concerned they were for handicapped persons in Canada. They expressed a deep and sincere concern. I very much hope that that concern tonight will translate itself into the adoption of my motion.

[Translation]

Mr. Pierre H. Vincent (Parliamentary Secretary to Minister of Finance): Mr. Speaker, I welcome this opportunity