

we come to the conclusion of this clause. Because of the position the Leader of the Opposition occupies in this House, I want to assure him I had a chance to review the arguments, both on second reading and in committee, of the hon. member for Halton-Wentworth. On the main thrust of his amendment affecting parts, I think we can satisfy the argument presented by the hon. member and as reinforced by the argument which the Leader of the Opposition has just made. We have the advantage, of course, of the experience of the hon. member for Halton-Wentworth in the business to which we are referring, namely, the trucking business.

The hon. member put forward two other amendments which do not bear on the point the Leader of the Opposition has been making which, by reason of explanation we have given and will give to the committee as a whole, are not as important to him nor would they achieve the results the hon. member wants to achieve. On the first point, dealing with the general conservation program, my colleague the Minister of Energy, Mines and Resources, will of course be presenting that program. I am, within the mandate I have over the tax law, doing what I can to supplement it in terms of the tax.

● (1440)

We have to start somewhere on energy conservation. We have to look for new sources of energy and we have to co-operate with other industrial nations within OECD to contribute toward conservation and provide financial solidarity among industrial, consuming nations of the world. We had to start with marginal uses of energy, such as recreational uses, exempting fishermen and others who need energy for commercial or livelihood purposes. Having said that, I should like to leave my other remarks on clause 21 so that I can deal with the whole panorama of suggestions that have been made.

Mr. Friesen: Madam Chairman, the minister has now heard from members of all parties on the subject of the 10 per cent tax on boats and non-commercial aircraft. He must surely see the gathering resistance to this tax from the whole spectrum of industry in all parts of the country. I hope he gathers from this that the resistance is based on insight, experience and information from all segments of the economy. I also hope he will accept the conclusions of this sampling from around the country, as well as the representations made in this House on behalf of these segments, as the kind of information he needs to make a decision in this area. On that basis, I would hope the minister will entertain a change to this part of the bill, reducing this tax burden.

The irony of the situation is that the tax focuses on and hurts those people the minister ought to be helping. I am not concerned about the people who can afford \$250,000 yachts. While this tax might be somewhat of an extra burden for them, this is not the most serious area of concern in respect of wasting fuel. I am very concerned about the thousands of people in the lower half of the income scale who wish to buy an average sized boat and what to them is an average sized horsepower engine for the boat. These are the people who look forward to weekends of recreation out on the lakes, rivers and offshore oceans. They may have well-used boats and now want to

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upgrade them. These are the people who will be hurt. I am also concerned about the dealers across the country. Last week I talked to one who had six boats in inventory, representing about \$6,000 in taxes. This is an extremely heavy burden for these dealers and their clientele to carry.

One other concern I have relates to non-commercial aircraft. I understand the minister when he argues that in many cases this is a frivolous luxury, but a number of members have already pointed out that for a large segment of our population a non-commercial aircraft is not a luxury but a dire necessity. Many non-commercial aircraft are used by business executives in a non-frivolous way: in fact, it is a rather efficient use of time. If we want to consider this a frivolous use or a luxury, then perhaps we should classify STOL aircraft in the same way.

It has also been pointed out that the energy conserved as a result of this measure will be negligible. I received a letter three days ago from a constituent, Mr. Verne McWilliams. He made a trip in a small aircraft last summer from the lower mainland of British Columbia to northern Saskatchewan. The aircraft consumed 96.6 gallons of gasoline. Had he used his car it would have consumed 150 gallons. Statistics have already been quoted to show that the fuel consumption of these craft is less than one-quarter of one per cent of the total energy consumption in Canada. When we consider that the tax imposed on these craft will be imposed on inventory yet to be sold, and let us suppose that the number of boats sold will be one-tenth of total inventory, we can easily see that the energy conserved will only be one-tenth of one-quarter of one per cent. This is the frivolous aspect of this bill.

A number of members have pointed out that this fuel conservation measure is self-defeating. Having regard to revenue, it is contradictory because the revenue it is supposed to raise is offset by other areas of the budget. Again I would ask the minister if he will entertain an amendment to this portion of the bill which would delete the 10 per cent tax on small craft and non-commercial aircraft.

Mr. Mazankowski: Madam Chairman, I should like to join in this debate to echo the sentiments and the remarks of hon. members who have preceded me in criticizing the 10 per cent excise tax on private aircraft. It seems to me the minister would rather I talked about corrals and pens. I think he had a lesson on ranching yesterday and some of the difficulties we have in respect of this bill which imposes burdens on the beef industry which is vitally important to the country. I might add that he did listen, and I would invite him to come out to Alberta to see just how many of these pens and corrals I referred to yesterday are in fact being used.

Mr. Turner (Ottawa-Carleton): I will bring my super bull.

Mr. Mazankowski: Yes, bring your super bull. It seems to me that the general treatment of aviation and private aircraft is part of a continuing and over-all conspiracy or vendetta which this government is engaged in against the private aircraft owner. We know that a year or so ago the Ministry of Transport attempted to adopt the very discriminatory proposal of landing fees for small aircraft. In every respect this was a very inequitable proposal. Thanks