Where a taxpayer owned, on December 31, 1971, and thereafter without interruption until a transfer thereof by him to his child, in circumstances to which subsection 73(3) of the amended Act applies, land referred to in that subsection, the following rules apply:

(a) paragraph 73(3)(d) of the amended Act does not apply for the purpose of determining the cost to the child of the land, and

(b) subsection (5) shall apply in respect of the transfer of the land to the child as if the references therein to "June 18, 1971" were references to "December 31, 1971"." (English and French).—Sessional Paper No. 291-1/309C.

By unanimous consent, the said Ways and Means Motion was concurred in.

* * * *

Amendment deemed to be based on the foregoing Ways and Means motion.

That Bill C-170 be amended by striking out lines 34 to 37 on page 123 thereof and substituting the following:

"Inter vivos transfer of farm land by a farmer to his child

- (19) Where a taxpayer owned, on December 31, 1971, and thereafter without interruption until a transfer thereof by him to his child, in circumstances to which subsection 73(3) of the amended Act applies, land referred to in that subsection, the following rules apply:
 - (a) paragraph 73(3)(c) of the amended Act does not apply for the purpose of determining the cost to the child of the land, and
 - (b) subsection (5) shall apply in respect of the transfer of the land to the child as if the references therein to "June 18, 1971" were references to "December 31, 1971".

Extended meaning of "child"

(20) For the purposes of subsections (18) and (19), "child" of a taxpayer includes a child of his child and a child of his child's child." (English and French).—Sessional Paper No. 291-1/309B.

(Proceedings on Adjournment Motion)

At 10.00 o'clock p.m., the question "That this House do now adjourn" was deemed to have been proposed pursuant to Standing Order 40(1);

After debate the said question was deemed to have been adopted.

Changes in Committee Membership

Notice having been filed with the Clerk of the House pursuant to Standing Order 65(4)(b), membership of Committees was amended as follows:

Mr. Langlois for Mr. Caron on the Standing Committee on Miscellaneous Estimates.

Mr. Rompkey for Mr. Herbert on the Standing Committee on National Resources and Public Works.

Messrs. Blais and Smith (Saint-Jean) for Messrs. Yanakis and Railton on the Standing Committee on Regional Development.

Miss Bégin and Mr. Cafik for Messrs. Dupont and Watson on the Standing Committee on Health, Welfare and Social Affairs.

Mr. Rompkey for Mr. Corbin on the Standing Committee on Fisheries and Forestry.

Messrs. Mitges, Beatty (Wellington-Grey-Dufferin-Waterloo), Clark (Rocky Mountain) and Jarvis for Messrs. Reilly, McKenzie, Kempling and Carter on the Standing Committee on Broadcasting, Films and Assistance to the Arts.

Mr. Peters for Mr. Harding on the Standing Committee on National Resources and Public Works.

Messrs. Hollands, Jarvis and O'Sullivan for Messrs. Nielsen, Hales and Korchinski on the Standing Committee on Miscellaneous Estimates.

Mr. Munro (Esquimalt-Saanich) for Mr. Dick on the Standing Committee on Finance, Trade and Economic Affairs.

Returns and Reports Deposited with the Clerk of the House

The following papers having been deposited with the Clerk of the House were laid upon the Table pursuant to Standing Order 41(1), namely:

By Mr. Basford, a Member of the Queen's Privy Council,—Capital Budget of the National Capital Commission for the fiscal year ended March 31, 1973, pursuant to section 70(2) of the Financial Administration Act, chapter F-10, R.S.C., 1970, as approved by Order in Council P.C. 1973-870, dated April 5, 1973. (English and French).—Sessional Paper No. 291-1/182.

By Mr. Chrétien, a Member of the Queen's Privy Council,—Copy of Ordinances, made by the Council of the Yukon Territory, assented to March 6, 1973, pursuant to section 20(1) of the Yukon Act, chapter Y-2, R.S.C., 1970, together with a copy of Order in Council P.C. 1973-859, dated April 3, 1973, approving same.—Sessional Paper No. 291-1/263A.

By Mr. Gray, a Member of the Queen's Privy Council,—Report of expenditures incurred and proceedings taken under the Farmers' Creditors Arrangement Act for the fiscal year ended March 31, 1973, pursuant to section 41(2) of the said Act, chapter F-5, R.S.C., 1970. (English and French).—Sessional Paper No. 291-1/145.

At 10.28 o'clock p.m., the House adjourned until tomorrow at 2.00 o'clock p.m., pursuant to Standing Order 2(1).