caused by acts of war, including bombardments or other attacks on land, on sea, or from the air, and all the direct consequences thereof, and of all operations of war by the two groups of belligerents wherever arising.

(2) Damage caused by Germany or her allies to civilian victims of acts of cruelty, violence or maltreatement (including injuries to life or health) as a consequence of imprisonment, deportation, internment or evacuation, of exposure at sea, or of being forced to labour, wherever arising, and to the surviving dependents of such victims.

(3) Damage caused by Germany or her allies in their own territory or in occupied or invaded territory to civilian victims of all acts injurious to health or capacity to work, or to honour, as well as to the surviving dependents of such victims.

(4) Damage caused by any kind of maltreatment of

prisoners of war.

(5) As damage caused to the peoples of the allied and associated powers, all pensions and compensation in the nature of pensions to naval and military victims of war (including members of the air force), whether mutilated, wounded, sick or invalided, and to the dependents of such victims, the amount due to the allied and associated governments being calculated for each of them as being the capitalized cost of such pensions, and compensation at the date of the coming into force of the present treaty, on the basis of the scales in force in France at such date.

(6) The cost of assistance by the governments of the allied and associated powers to prisoners of war

and to their families and dependents.

(7) Allowances by the governments of the allied and associated powers to the families and dependents of mobilized persons or persons serving with the forces, the amount due to them for each calendar year in which hostilities occurred, being calculated for each government on the basis of the average scale for such payments in force in France during that year.

(8) Damage caused to civilians by being forced by Germany or her allies to labour without just remuner-

ation.

(9) Damage in respect of all property wherever situated belong to any of the allied or associated states or their nationals, with the exception of naval and military works or materials, which has been carried off, seized, injured or destroyed by the acts of Germany or her allies on land, and sea, or from the air, or damage directly in consequence of hostilities or of any operations of war.

(10) Damage in the form of levies, fines and other similar exactions imposed by Germany or her allies

upon the civilian population.

As the House will readily see, Canada has various claims against Germany, and when Canada is invited to relinquish such claims it is a matter which affects the public exchequer. Therefore it comes under the rule which was quoted last evening by the hon. member for New Westminster. Under that rule in Beauchesne's Parliamentary Rules and Forms I find the following:

626. This House will not proceed upon any petition, motion or bill for granting any money, or for releasing or compounding any sum of money owing to the Crown but in a committee of the whole House.

## Then I find further:

629. The recommendation of the Crown is needed for such measures as bills relating to the extension of time for the repayment of the deposit which has become liable to forfeiture in the case of a private bill; the release or compounding of sums due to the Crown; the repeal of an exemption from an existing duty, as the

burthen of the duty is thereby augmented; a proposal to repeal an existing drawback on export of sugar, as it effects an increase of charge upon the importers who desired to export sugar.

I also find in May 12th edition, at page 461, the following:

In pursuance of standing orders Nos. 66 and 67 a petition praying directly or indirectly for an advance of public money; for compounding or relinquishing any debts due to, or other claims of, the Crown; or for remission of duties or other charges payable by any person; or for a charge upon the revenues of India, will only be received if recommended by the Crown.

And so on. So that the principle of rule 78 is clearly laid down, in May. In Bourinot I also find the following:

Referring to this right of members to move such abstract resolutions all authorities agree that it is one "which the House exercises, and should always exercise, with great reserve and only under peculiar and exceptional circumstances." Such resolutions are considered virtually "an evasion of the rules of the House, and are on that account objectionable, and should be discouraged as much as possible."

It might be said that the resolution is only the expression of a pious wish. I grant that in an ordinary matter the Speaker might ignore the rule and acquiesce in a debate such as has taken place since last evening. But here we are face to face with a very serious matter. In my humble judgment, if the House of Commons of Canada, under the present circumstances, adopted this resolution it would have far reaching consequences. Internationally speaking, it would be a notice given to the allied powers that Canada relinquishes her share of the reparations. Therefore, I think I am only doing my duty in adhering to the rule and in following the precedents which have been adopted in Great Britain and in Canada, precedents which have received the support of the best parliamentarians in our country such as Sir John A. Macdonald, Mr. Holton and Mr. Blake. As Bourinot says:

Sir John A. Macdonald, Mr. Holton, and Mr. Blake pointed out the necessity of considering with the fullest deliberation all propositions which may involve an appropriation of the public moneys.

An appropriation of the public moneys or relinquishing debts or claims owing to the Crown is the same thing in my humble judgment and consequently, following on these authorities, I declare that the point was well taken and my ruling is that the resolution is out of order.

## QUESTIONS

(Questions answered orally are indicated by an asterisk.)

## TAX EXEMPT BONDS

## Mr. NEILL:

What is the aggregate value (calculated at par) of all bonds issued by the Government of Canada, exempt from income tax?

[Mr. Speaker.]