

*External Affairs and National Defence*

cases hon. members have seemed to agree, at my urging perhaps, that their question of privilege or point of order would be as well served if they did not interrupt the hon. member who was in the midst of a particular line of questioning. In other cases hon. members have indicated that their point of order or question of privilege had some urgency in that it related to them personally.

The fact that a question of privilege or point of order is recognized as being in order is, I submit, adequate. There is nothing, it seems to me, in the practices or precedents of the House which says that the raising of a point of order or question of privilege ought to stop, in mid-sentence, a member who is in the course of developing a supplementary line of questioning. I am simply trying to combine the two points of view and to be fair to all members at the same time.

[Translation]

**Mr. Réal Caouette (Témiscamingue):** I rise on a question of privilege, Mr. Speaker.

**Mr. Speaker:** The hon. member for Témiscamingue on a question of privilege.

**Mr. Caouette (Témiscamingue):** Mr. Speaker, with all due respect to the Chair, I think that under standing orders the hon. member for Timiskaming (Mr. Peters) is perfectly right when he says that a question of privilege must interrupt all parliamentary proceedings and allow all hon. members to hear that question of privilege. The Chair decides whether there is a question of privilege, but first the right to raise it must be recognized anyhow.

**Mr. Speaker:** With all due respect to the hon. member for Témiscamingue, I shall point out that I tried to explain that it is because of that and of well established precedents that I recognized the hon. member for Saint-Denis on his question of privilege. I suggested that the oral question period go on for the other two members. But had the hon. member for Saint-Denis insisted on raising his question of privilege at that time, I would have heard him, but if he permits me to recognize the other two members to finish the oral question period before he asks his question, the House and the Chair agree.

## GOVERNMENT ORDERS

[English]

### EXTERNAL AFFAIRS AND NATIONAL DEFENCE

#### ORDER OF REFERENCE TO STANDING COMMITTEE

**Hon. Mitchell Sharp (President of the Privy Council)** moved:

That the Standing Committee on External Affairs and National Defence be empowered to hear evidence on and to consider Canadian policy with respect to the question of continuing defence cooperation with the United States and in particular the future of the North American Air Defence agreement (NORAD); and

That the Standing Committee on External Affairs and National Defence be empowered to hear reports from Canadian delegations

[Mr. Speaker.]

which have met with delegations from foreign parliaments or attended interparliamentary assemblies.

Motion agreed to.

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### INCOME TAX ACT

The House resumed, from Friday, February 14, consideration in committee of Bill C-49, to amend the statute law relating to income tax—Mr. Turner (Ottawa-Carleton)—Mr. Laniel in the chair.

**The Chairman:** When the committee rose last Friday, February 14, 1975, clause 28 had been carried. The committee will now proceed to the consideration of clause 29.

● (1510)

On clause 29.

**Mr. Cullen:** Mr. Chairman, there is a technical amendment to be moved here. I would ask the Minister of Energy, Mines and Resources to be good enough to move this amendment.

**Mr. Macdonald (Rosedale):** I move:

That clause 29 of Bill C-49 be amended

(a) by striking out lines 36 to 42 on page 49 and substituting the following:

"receivable."

(2) Subsections 59(2) to (5) of the said act are repealed and the following substituted therefor:

"(2) There shall be included in computing a taxpayer's income for a taxation year any amount in respect of

(a) a Canadian resource property,

(b) a foreign resource property,

(c) any property described in paragraph (1.1) (b),

(d) any property described in any of subparagraphs 66(15) (c) (i) to (vi) that is not property described in paragraph (1.1) (b), or

(e) any property described in any of subparagraphs 66(15) (c) (i) to (vi) if the references therein to "in Canada" were read as references to "outside Canada",

that has been deducted as a reserve under subsection 64(1) in computing his income for the immediately preceding taxation year.

(2.1) There shall be included in computing a taxpayer's income for a taxation year any amount that has been deducted as a reserve"

(b) by striking out line 9 of the French version on page 49 and substituting the following:

"a) d'un avoir minier canadien, ou"

(c) by striking out line 43 of the French version on page 50 and substituting the following:

"biens visés à l'alinéa (1.1)b), les"

[Translation]

**Mr. Stanfield:** Explain.

**Mr. Macdonald (Rosedale):** Mr. Chairman, I cannot give a legal opinion.

**The Chairman:** Hon. members have heard the minister's proposition.