

While I am on my feet, I would like to make note of the contrast between the definition of logging and the reference to off-highway which is followed by the definition of mining and the absence of any reference to off-highway. The two are inextricably entwined in a constituency such as mine.

Miss Nicholson (Trinity): Mr. Chairman, the February, 1984 Budget contained proposals for a formal assessment and appeal system to be introduced into the Excise Tax Act. We are now almost at the end of this Bill and at the section dealing with interest and penalties.

It seems that the Government has chosen not to proceed with those proposals, which were an effort to have the appeal rights of Canadian taxpayers protected and entrenched in law. I would appreciate an explanation of that.

Mrs. McDougall: Mr. Chairman, the Minister of Finance specifically indicated in the economic statement his intention to deal with the administration and appeals proposal at a later date. We would like to have some further consultations. Some private sector groups have expressed concern with certain aspects of the proposed system. The Government will be reviewing those concerns and we will bring them to the attention of the House at a later time.

● (1720)

Miss Nicholson (Trinity): Mr. Chairman, I am sorry to say that in view of this Government's record of promises to date, that answer does not inspire confidence.

The Deputy Chairman: Shall Clause 43 carry?

Some Hon. Members: Agreed.

Clause 43 agreed to.

Clauses 44 to 55 inclusive agreed to.

Title agreed to.

Bill reported.

The Acting Speaker (Mr. Paproski): When shall the Bill be read the third time? By leave, now?

Some Hon. Members: Agreed.

Mrs. McDougall moved that Bill C-17, an Act to amend the Excise Tax Act and the Excise Act be read the third time and passed.

The Acting Speaker (Mr. Paproski): Is it the pleasure of the House to adopt the motion?

Some Hon. Members: Agreed.

Some Hon. Members: No.

The Acting Speaker (Mr. Paproski): All those in favour of the motion will please say yea.

Some Hon. Members: Yea.

The Acting Speaker (Mr. Paproski): All those opposed will please say nay.

Excise Tax Act

Some Hon. Members: Nay.

The Acting Speaker (Mr. Paproski): In my opinion the nays have it.

And more than five Members having risen:

The Acting Speaker (Mr. Paproski): Call in the Members.

And the division bells having been rung:

● (1850)

Mr. Speaker: After consultation with all of the Parties, I have made a simple decision. I intend to order that the bells be stopped. I am now suspending the sitting until nine o'clock tomorrow morning, at which time the bells will recommence.

At 6.51 p.m. the sitting was suspended.

SITTING RESUMED

The House resumed at 9 a.m., Thursday, December 20, Mr. Paproski in the chair.

● (0900)

And the division bells having stopped at 10.42 a.m.:

The House divided on the motion (Mrs. McDougall), which was agreed to on the following division:

(Division No. 8)

YEAS

Messrs.

Andre	Epp	MacKay
Attewell	(Provencher)	Mailly (Mrs.)
Beatty	Fennell	Malone
Belsher	Ferland	Martin (Mrs.)
Bissonnette	Fontaine	Masse
Blackburn	Forrestall	Mayer
(Jonquière)	Frleigh	Mazankowski
Blais-Grenier (Mrs.)	Fretz	McCain
Blenkarn	Friesen	McDougall (Mrs.)
Bouchard	Gagnon	(St. Paul's)
Boyer	Gérin	McInnes
Bradley	Gormley	McKenzie
Brightwell	Graham	McKinnon
Cadioux	Gravel	McKnight
Caldwell	Greenaway	McLean
Carney (Miss)	Gurbin	McMillan
Champagne (Mrs.)	Halliday	Merrithew
(Saint-Hyacinthe-Bagot)	Hamelin	Mitges
Champagne	Hamilton	Moore
(Champlain)	Harvey	Mulroney
Clark	Hawkes	Murta
(Brandon-Souris)	Hees	Nicholson
Cochrane	Hicks	(Niagara Falls)
Comeau	Hnatyshyn	Nickerson
Cook	Hockin	Nielsen
Cooper	Holtmann	Nowlan
Corbett	Hudon	O'Neil
Cossitt (Mrs.)	James	Oostrom
Côté	Jelinek	Paproski
(Lac-Saint-Jean)	Jepson	Pietz
Côté	Jourdenais	Porter
(Langelier)	Kelleher	Price
Crofton	Kemping	Ravis
Crombie	Kindy	Reid
Crosbie	King	Reimer
(St. John's West)	Ladouceur	Ricard
Crosby	Landry (Mrs.)	St. Germain
(Halifax West)	La Salle	St-Julien
Crouse	Lawrence	Scott
Della Noce	Layton	(Victoria-Haliburton)
Desrosiers	Lesick	Scowen
Domm	Lewis	Siddon
Dorin	MacDonald (Miss)	Sparrow
Edwards	(Kingston and	(Mrs.)
Ellis	the Islands)	Speyer