

*Income Tax*

But that is not the gist of the point of order now before us. The Chair has to determine if Clauses 1 and 109 of Bill C-139 are in accordance with, or go beyond the provisions of, paragraphs 1 and 151 of the Ways and Means resolution of December 3, 1982.

After a careful examination of Clauses 1 and 109 and the precedents, the Chair is convinced that, in both cases, the Bill is in conformity with the Ways and Means resolution and that the regular practice has been followed. There is no imposition of a tax not already covered by the resolution that would require the tabling and adoption of a new Ways and Means motion.

Many interpretations could be given, were in fact given and will undoubtedly be given in the future, on the consequences of Clause 1 of the Bill as it relates to the expression "automobile standby charge" and on the consequences of Clause 109 as it relates to the special tax of 12.5 per cent on certain corporations and the expression "preferred-earnings amount". But the Chair cannot be asked, nor can it be expected, to get involved in the interpretation game. It is sufficient for the Chair—and this is its only role—to be satisfied that the proper procedure has been followed and that Bill C-139 does not try to bring in the imposition of an additional tax not based on the provisions of the Ways and Means resolution.

The Chair has determined that the proper procedure was followed in accordance with the rules and practice of this House. I must therefore, with regret, rule that the Hon. Member for Simcoe North does not have a point of order and that the Committee of the Whole can proceed, in due course, with the consideration of Clauses 1 and 109 of Bill C-139.

**Mr. Cosgrove:** Mr. Chairman, on the issue just raised, I thank the Chair for the time and the research. Obviously, this is a precedent that will be useful to Members in future.

The ruling invites us now to consider how we should proceed, having had this initial question with Clause 1 dealt with. I would propose, if it is agreeable to Hon. Members, that we continue deliberation of Clause 5, the insurance provision, which we are now dealing with. Having concluded that, we could then return to Clause 1 and any agreed associated Clauses.

**The Deputy Chairman:** I think the Chair should indicate to the House that there is a proceeding under way which is such that the Committee of the Whole is now considering a number of Clauses and Subclauses. That debate seems to have been agreed upon by the Committee but the impression I have is that the specific Subclauses have not yet been listed. Before I come to the point raised by the Minister of State for Finance, perhaps it would be more convenient to Hon. Members if the Chair could be informed as to precisely which Clauses and Subclauses of this Bill are not under debate, and which I will put to the House for its consideration on a question, in due course. For that purpose the Chair will recognize the Hon. Member for Mississauga South.

**Mr. Blenkarn:** Mr. Chairman, we have agreed with the Government to proceed with a listed series of Clauses. I could read these into the record. I think it might be just as easy for *Hansard* to take a list because there is a whole series of Clauses. A number of Clauses on the list that I would ask to be given to you, Mr. Chairman, have the letter "A" beside them. It is my understanding that the Minister intends to introduce amendments to the Clauses with the "A" beside them.

We would be happy to accept those amendments as moved and seconded by the Government and consider them at this point. When the vote takes place on the grouping of the Clauses, which we hope will be later today, the adoption or rejection of all of these Clauses including the amendments that have been proposed by the Government will be voted on.

**Mr. Cosgrove:** Mr. Chairman, that is agreeable to the Government.

**The Deputy Chairman:** The Hon. Member for Mississauga South did not read the list of Clauses and Subclauses to which he made reference. The Chair has a copy, if the House wishes to proceed in that fashion. The list presently in the possession of the Chair includes a number of Clauses and Subclauses and also includes, as the Hon. Member for Mississauga South pointed out, provisions for amendments to be deemed to have been moved and seconded, those being designated by the letter "A" beside the particular Clause or Subclause. It is now proposed that that motion be made an order of the Committee. Is that unanimously agreed?

**Mr. Cosgrove:** Agreed.

**Mr. Orlikow:** Mr. Chairman, we have had discussions and we are agreeable to that.

**The Deputy Chairman:** It is so ordered. It is understood that it is the Committee's intention to debate all of those Clauses and Subclauses together. I think it is appropriate to go back to the Minister of State for Finance, who has suggested that in view of the ruling made earlier, when this set of Clauses and Subclauses have been disposed of, the House would then wish to revert to Clause 1. Is my understanding correct?

**Mr. Blenkarn:** Mr. Chairman, obviously we will have to come back to Clause 1. I think it might be appropriate for use to see how we go today and whether it might be expeditious to get some other small matters cleaned up throughout this day, because I can assure this House that there will be very extensive debate on Clause 1. Clause 1 is a matter which affects a great number of Canadians. We could commence discussion today. However, we might finish the Clauses we are presently debating, and in the course of discussions during the day we might agree what Clauses could be expeditiously carried. It may be Clause 1, but I do not think we should make any procedural arrangements as to where we go after that Clause until later today.