

Government Orders

As long as it does not cause a disorder and is in keeping with the dignity of the House, I use these as general criteria for what we do. I encourage all hon. members to look at what they are wearing in the House. For the most part much of it is accepted and we take that for granted.

I will keep vigilant and I hope all hon. members will keep that in mind when in the House.

Mr. Jim Silye (Calgary Centre, Ref.): Mr. Speaker, I remind you the Chair has the right to request that certain pins or items not be worn. On the night we voted on MP pensions certain members of the Reform Party were asked to remove them.

The Speaker: I thank my hon. colleague for reminding me of my decision. I always keep those decisions in mind.

Mr. Peter Milliken (Parliamentary Secretary to Leader of the Government in the House of Commons, Lib.): I want to come to Your Honour's assistance in this regard. I think your decision in June was quite correct, as I am sure all hon. members do.

• (1550)

Wearing pins and ribbons in the House is a longstanding tradition as far as I can understand, certainly since I have been here. I do not consider that a long time ago by standards of others. With great respect, there is a difference between pins and large buttons with highly visible insignia constituting a demonstration.

Difficulties occur when members hold up papers, documents or things that constitute a demonstration in the House or when they wear substantial buttons, placards or other symbols that carry with them words or letters transmitted by television as a message.

Your Honour's ruling last June indicated that buttons which carry a message and were visible to the public were contrary to the standards of dress in the House. With great respect, I think Your Honour drew a distinction between those items and small buttons or pins that members wear not readily visible on television and which may convey a message but are very small and discreet.

The trick to me in dressing for the Chamber is to dress in a decorous way that may involve wearing small pins, possibly unusual ties from time to time. I consider myself guilty sometimes on that score. Those are the things members are allowed to do. As long as it is tasteful I submit it is right. I think that was Your Honour's intention. I know members opposite, in making their points, are really supporting Your Honour's view in that regard.

Mrs. Diane Ablonczy (Calgary North, Ref.): Mr. Speaker, I appreciate the intervention by the hon. deputy House leader for the government. It seems to me he is really saying buttons are okay but if something embarrasses the government it is okay for the Speaker to jump on it with both feet.

The Speaker: I thank all members for supporting my decision last June and for their comments which I will forever keep at the forefront of my mind when making my decisions.

Pursuant to Standing Order 33(2), because of the ministerial statement, Government Orders will be extended by 10 minutes.

GOVERNMENT ORDERS

[Translation]

**CANADA-UNITED STATES TAX CONVENTION ACT,
1984**

Hon. Marcel Massé (for the Minister of Finance and Minister responsible for the Federal Office of Regional Development—Quebec) moved that Bill S-9, an act to amend the Canada-United States Tax Convention Act, 1984, be read the third time and passed.

Mr. David Walker (Parliamentary Secretary to Minister of Finance, Lib.): Mr Speaker, I appreciate the opportunity to begin the third reading debate on Bill S-9.

Hon. members will recall that this legislation ratifies the recently signed revised protocol to the Canada-United States Tax Convention.

Tax conventions are routinely modified, and this is essentially routine legislation. It has emerged from committee without amendments, and with good reason. By improving the operation of the Canadian and U.S. tax systems as they apply in tandem, it will result in fairer taxation and a better environment for cross-border investment and trade.

A number of the amendments provided for in the bill are of a technical or procedural nature, an arbitration mechanism, improved exchange of tax information, and provisions for assistance in collecting the taxes of the other country.

But there are also some substantive changes that will benefit Canadians and enhance the fairness of the two systems for non residents.

• (1555)

[English]

Let me begin with a provision that has been the subject of some misunderstanding, the application of U.S. estate taxes to Canadians with property there. Our achievement with respect to estate taxes is twofold. First, we are ensuring Canadians with property in the United States do not get a harsher deal at the hands of the American government than do Americans. Second, we are doing what tax conventions are all about, eliminating double taxation.