

*Income Tax*

**Mr. Ross Harvey (Edmonton East):** Mr. Speaker, speaking on the amendment, I would like to say that in the interests of Alberta in particular and western Canada in general, the New Democratic caucus wholly supports the amendment. Obviously, the effect of this amendment would be to keep the program operating for close to the full term of the original CEDIP, and I say again in the interests of Alberta in particular and western Canada in general, the New Democratic caucus fully supports this amendment.

**The Acting Speaker (Mr. Paproski):** Is the House ready for the question?

**Some Hon. Members:** Question.

**The Acting Speaker (Mr. Paproski):** The question is on the amendment standing in the name of the Hon. Member for Cape Breton—The Sydneys (Mr. MacLellan). Is it the pleasure of the House to adopt the amendment?

**Some Hon. Members:** Agreed.

**Some Hon. Members:** No.

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

**Some Hon. Members:** Yea.

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

**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):** Pursuant to Standing Order 76(9), the recorded division on the amendment will be deferred until Monday.

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• (1530)

**CANADA-LUXEMBOURG INCOME TAX  
CONVENTION ACT, 1989**

**MEASURE TO ENACT**

**Hon. Gilles Loiselle (Minister of State (Finance))** moved that Bill S-2, an Act to implement conventions between Canada and the Grand Duchy of Luxembourg and Canada and the Polish People's Republic and an

agreement between Canada and Papua New Guinea for the avoidance of double taxation with respect to income tax, be read the second time and referred to a legislative committee.

**Hon. Roy MacLaren (Etobicoke North):** Mr. Speaker, in the absence of any government Member commenting on this Bill, I would suggest that the Bill is one that we would want to support. It should follow the established procedures and go to a legislative committee where, I trust, it will receive prompt consideration and support.

The tax conventions with other nations of this nature have some aspects that are of interest to some of my colleagues. I trust that with second reading this Bill will go to a legislative committee.

**Mr. Jean-Robert Gauthier (Ottawa—Vanier):** Mr. Speaker, I have a copy of Bill S-2, an Act to implement conventions between Canada and the Grand Duchy of Luxembourg and Canada and the Polish People's Republic and an agreement between Canada and Papua New Guinea for the avoidance of double taxation with respect to income tax.

I was wondering if, before the Bill is sent to committee, some Member on the government side would not think it proper to explain to us what a Bill of some 66 pages will ask from Canadians in terms of sacrifices, or indeed what is the purpose of the Bill. I would be sure to give my consent if someone would rise and give us a few words of explanation.

**Mr. Albert Cooper (Parliamentary Secretary to Government House Leader):** Mr. Speaker, I am happy to speak briefly on the purposes of this Bill. Essentially, the Bill relates to trade relationships between Poland and Canada. These tax treaties are directly related to international trade. Therefore, they have a significant impact on Canada's domestic economic performance. We believe that they will be of substantial benefit to the Canadian business community, as well as to different Canadian individuals.

What we are dealing with here was started in 1980 in negotiations between Canada and Poland. Those discussions have gone on for some time, and there have been discussions across the country with various people whose interests may be impacted upon by this Bill. We have asked for feedback, and the feedback that we have received is very positive. That is why we have co-operation from the House on this Bill.