

Income Tax

Mr. Cosgrove: We are in agreement.

Mr. Blenkarn: His amendments deal with Clause 4(8) and Clause 4(12). If the Government is in agreement with that, would the Government also be prepared to group the balance of Clause 4 together with all of Clause 5, together with Clause 21(11) and Clause 54(3), in one debating period?

Mr. Fisher: Mr. Chairman, could the Hon. Member give us the numbers again?

Mr. Blenkarn: Mr. Chairman, the balance of Clause 4, which would be Subclause (6) onward, all of Clause 5, Subclause (11) of Clause 22 and Subclause (3) of Clause 54. I say that because those particular Clauses deal with annuities and insurance. They also deal with the whole hideous concept of accrual of interest not yet paid and treating it as income in the hands of individuals and corporations. Be that as it may, the same principles essentially apply in those Clauses. I suggest that we proceed in that fashion.

• (1130)

Mr. Cosgrove: Mr. Chairman, indeed there is logic in the proposal suggested by the Hon. Member for Mississauga South. We believe that there is a relationship between the Clauses that he has touched upon.

There are two difficulties. The first one is with respect to the question of technical amendments. We have indicated that we have amendments to Clause 4 which I have already alerted Hon. Members to. In addition, we have amendments to Clause 5 and Clause 54. I submit that logically we should place those amendments before Hon. Members to assist them in debate.

Second, I would be interested in the Hon. Member's comments as to how we should finally dispose of the items. Is the Hon. Member proposing that when the House votes on Clause 4, the results of that vote on Clause 4 with the Subsections that have been accepted would also apply to Clauses 5, 21 and 54 as amended?

Mr. Blenkarn: Mr. Chairman, the answer to the latter question is yes. We would say that there would be one vote on the balance of Clause 4, all of Clause 5, Clause 21(11) and Clause 54(3). We would be prepared to accept, and treat as read and moved, the amendments to Clause 54, Clause 4(8) and Clause 4(12), although they are obviously subject to debate.

We suggest that the debate range through each of these specific provisions as we proceed, because they are all inter-related. The defeat of one Subclause would throw the whole matter out. We should deal with them all together because, if not, it would be a hideous package.

Mr. Riis: Mr. Chairman, I certainly agree to proceed in that fashion. In an effort to move through this Bill as quickly as possible, am I correct that the Minister indicated that he has an amendment to Clause 54 that he wants to present as well which is of a technical nature?

Mr. Cosgrove: Clause 5 as well, Mr. Chairman. The Hon. Member for Mississauga South did not touch upon the amendment to Clause 5.

Mr. Riis: I am very encouraged by the way we seem to be able to begin grouping Clauses in an effort to move this through. I want to remind the Minister that we would be facilitated in our efforts to group the various Clauses and Subclauses if we had his list of proposed amendments. We would then have an idea of where those amendments are. I would ask the Minister, in an effort to expedite these proceedings, if he would circulate all of these so-called technical amendments that he will be introducing so we may peruse them.

Mr. Cosgrove: Mr. Chairman, when I first rose in the House on deliberation of the Bill, I offered to do that for the very reasons that are apparent today. The Hon. Member for Mississauga South said no. He said that they would not agree to have them treated as moved. The Hon. Member has now offered to treat all of the amendments to Clause 4, Clause 5 and Clause 54(3) as moved. What difficulty do Hon. Members opposite have in treating all of the technical amendments in the same way? I can produce them.

Mr. Hawkes: Mr. Chairman, I would indicate to the Minister that backbenchers spend a lot of time in committee. It is common practice in committee for the Government to circulate proposed amendments without moving them. Occasionally, an Opposition or Government backbencher suggest improvements to Government amendments that can be improved. Those improvements can actually be made before the amendment is moved. That facilitates the process. It facilitates the argument and the movement of a Bill through the House and committee.

Circulation of amendments is very different from moving them. Once an amendment is moved, it must be disposed of. When it is circulated, it can be reviewed and suggestions can be made. It can be changed before it is moved.

Surely that is the way to facilitate the procedure. It is common practice in every committee of the House. This is the first time I have ever seen a Minister being obstinate about circulating proposed amendments before they were moved. I do not understand why he is doing it and why he wants to delay the Bill.

Mr. Cosgrove: Mr. Chairman, in order to assist the Hon. Member for Mississauga South, I would bring to his attention that officials have indicated to me that there are three additional Clauses that deal with life insurance or annuities. They are Clause 22, Clause 102 and Clause 26(4). As we begin discussion, perhaps he could consider whether he wishes those to be included as well.

In response to the Hon. Member for Calgary West, I am indeed attempting to follow the practices and precedents of the House. The procedure that was followed on the last occasion when major changes of this ilk were brought to the House was that the amendments were put, accepted as introduced, read