

The House resumed debate on the motion of Mr. Benson, seconded by Mr. Laing (Vancouver South),—That Bill C-259, An Act to amend the Income Tax Act and to make certain provisions and alterations in the statute law related to or consequential upon the amendments to that Act, be now read a third time and do pass.

And on the motion of Mr. Knowles (Winnipeg North Centre), seconded by Mr. Douglas, in amendment thereto,—That Bill C-259 be not now read a third time, but that it be referred back to the Committee of the Whole House for the purpose of reconsidering the proposed new section 117(1) as set out in clause 1 on pages 313 and 314, and in particular for the purpose of reconsidering the changing of the figure "17%" in line 33 on page 313 to "2%" and consequentially reducing the amount at the beginning of each of the paragraphs (b) to (m), both inclusive, on page 314, by \$75.

And debate continuing;

Mr. Speaker communicated to the House the following letter:

GOVERNMENT HOUSE  
OTTAWA

15th December, 1971.

Sir,

I have the honour to inform you that the Honourable Wishart F. Spence, O.B.E., Puisne Judge of the Supreme Court of Canada, in his capacity as Deputy Governor General, will proceed to the Senate Chamber today, the 15th of December, 1971, at 5.45 p.m. for the purpose of giving Royal Assent to certain Bills.

I have the honour to be,

Sir,

Your obedient servant,

LOUIS-FRÉMONT TRUDEAU,

*Assistant Secretary to the Governor General.*

The Honourable,

The Speaker of the House of Commons.

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amount at the beginning of each of the paragraphs (b) to (m), both inclusive, on page 314, by \$75.

And debate continuing;

Mr. Laprise proposed to move in amendment to the said proposed amendment,—That the amendment be amended by substituting a comma for the period and by adding the following:

"and also for the purpose of reconsidering Clause 1, subclause 8, paragraph (a), subparagraph (i) in order to allow taxpayers to deduct from their incomes all expenses relating to an employment on filing of supporting documents."

#### RULING BY MR. DEPUTY SPEAKER

MR. DEPUTY SPEAKER: I indicated I was prepared to make a ruling on the procedural point raised concerning the acceptability of the proposed subamendment. I shall make such a ruling, now. But first, I wish to refer to the very reasonable and lucid argument of the honourable Member for Winnipeg North Centre (Mr. Knowles) which has just been supported ably by the honourable Member for Halifax-East Hants (Mr. McCleave).

Honourable Members who put forward arguments of this kind really place the Chair in a difficult position. I say this because after all, it is not the Chair which has decided that the House of Commons shall operate in the circumstances in which we are operating today. It is honourable Members who determine that we shall operate under a time limitation. So, while I understand, and am very much moved, by the appeal put forward by the honourable Member for Winnipeg North Centre and the honourable Member for Halifax-East Hants I do feel that if I were to base my ruling on that sort of argument abuses could arise in the future, and I have concluded that I have to rule in accordance with the precedents binding the Chair.

The honourable Member for Winnipeg North Centre mentioned the situation which arose a week ago today when we were operating under a time allocation order. I think there was some difference there. As I recall it, the time available between the end of the question period and the time at which the votes were to be taken, amounted to an hour and a half, or, maybe, two hours. I do not recall the number of amendments which were submitted, but their number was considerable. As the honourable Member for Winnipeg North Centre has said, I took some responsibility in my initial ruling as Chairman of the Committee—and I think that ruling was followed by my colleagues with respect to subsequent amendments. I felt that in this unusual situation, and in order that honourable Members might have an opportunity to express their views on the amendments, they might be allowed in those circumstances. Indeed, there was no time in which to give much study to the procedural aspect. On this occasion, however, there are two more days of debate left. I feel there is considerable difference between the two situations and I would not