

a reciprocal concession by Canada. The government has already given notice of its intention to negotiate the termination of the special treatment given foreign professors and teachers under a number of Canada's existing treaties. In addition, each country agrees to exempt from tax up to \$2,500 of the remuneration of temporary employees who are resident in the other country.

Finally, the benefits of the agreement will extend from the beginning of 1970, the date on which the Jamaican corporate tax reform took effect.

Mr. G. W. Baldwin (Peace River): Mr. Speaker, it is obvious from what the parliamentary secretary has said that this bill lends itself to consideration by a Standing Committee. There are complexities in some of its provisions, and the committee will have an opportunity to study them and report to the House. I end by saying that while I do not usually pay tribute to the Minister of Finance (Mr. Benson), I must in this case. I notice this agreement was made at Kingston, Jamaica, on January 4, 1971. I commend the dedication to duty of the minister who was prepared to sacrifice his winter vacation and go to Jamaica to execute the agreement at that time of the year.

Mr. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, as has been indicated, this is the type of bill that can be dealt with best in a committee and we are

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happy to concur in the motion for second reading in order that this may be done.

While I am on my feet, as ministers used to say before Mr. Speaker got wise to the trick, it seems to me that the best way to achieve avoidance of double taxation between Canada and Jamaica would be for Jamaica to become part of Canada. Bearing in mind the kind of weather we have had for the past few weeks and the kind of weather that exists outside today, I think if I were to move such a motion at this time it might receive unanimous consent.

Mr. Deputy Speaker: Is it the pleasure of the House to adopt the said motion?

Motion agreed to, bill read the second time and referred to the Standing Committee on Finance, Trade and Economic Affairs.

Mr. Baldwin: Mr. Speaker, may we call it five o'clock?

Mr. Deputy Speaker: Is this agreed?

Some hon. Members: Agreed.

Mr. Deputy Speaker: By consent, this House stands adjourned until Monday next at two o'clock p.m., pursuant to Standing Order 2(1).

At 4.45 p.m. the House adjourned, without question put, pursuant to Standing Order.