

rights. I move, seconded by the hon. member for Kingston and The Islands (Miss MacDonald):

That the House do now adjourn and that a discussion on aboriginal rights in Canada be held.

Mr. Speaker: The hon. member for Athabasca has given the Chair due notice of his intention to request an opportunity to debate, under the provisions of Standing Order 26, the question of the aboriginal rights of Indians.

Hon. members know how difficult it is for the Chair to reach a decision under the terms of Standing Order 26, and in view of this I have given the usual very serious consideration to a notice given under the terms of that Standing Order. As hon. members know, it is only in very special circumstances meeting the specific requirements of the Standing Order that the ordinary business of the House can be set aside for the purpose of an emergency debate. The Chair has to take into account, particularly, whether the situation sought to be debated is one which is in the nature of a sudden emergency requiring the immediate consideration of the House and, in addition, whether there might be other opportunities for debate.

On the first point, the fact that the matter has been referred to in debate on so many occasions during the past weeks suggests that the situation is not one which would normally justify an adjournment under Standing Order 26 in spite of the special circumstances referred to in one of the motions under Standing Order 43 earlier this afternoon. Hon. members may have noted that there is a notice of motion dealing with essentially the same question standing in the name of the hon. member for the Northwest Territories. It may also be recalled that the hon. member for Skeena as well as the hon. member for Kingston and The Islands have proposed motions under the provisions of Standing Order 43 dealing with the same question. Such a motion was proposed earlier today by the hon. member for Kingston and The Islands and a point of order was raised by the hon. member for Skeena. These motions, and the point of order, dealt essentially with the same question. On several other occasions this session questions have been put forward leading to an exchange of views seeking ways and means of arriving at a solution to this problem.

The Chair recognizes that there are unique circumstances attendant upon this question, and while it is not my intention to close the gate on the possibility of a debate on this subject it is my feeling that a more effective vehicle could be found for a debate. I regret to say that the nature and the complexity of the many aspects of this problem, as well as the requirements of the Standing Order, suggest to me that the matter should not be put forward for debate at this time under the provisions of the Standing Order.

Oral Questions

ORAL QUESTION PERIOD

INCOME TAX

SUGGESTED ALLOWANCE AS DEDUCTION OF FEES PAID CONSULTANTS BY INDIVIDUAL TAXPAYERS— REPRESENTATIONS FOR POSTPONEMENT OF DEADLINE FOR FILING

Hon. Robert L. Stanfield (Leader of the Opposition): Mr. Speaker, I should like to ask the Minister of Finance whether he is prepared to permit individual Canadian taxpayers preparing their forms to deduct reasonable fees paid to tax consultants in view of the severe difficulty ordinary income taxpayers will encounter when they face the nine-page challenge that his colleague, the Minister of National Revenue, is trying to persuade people is really quite simple?

Some hon. Members: Hear, hear!

Mr. Stanfield: Is the Minister of Finance prepared, because this comes under his jurisdiction, to recommend to the House that arrangements be made to permit deduction for income tax purposes of reasonable fees paid to tax consultants by the ordinary Canadian?

Hon. John N. Turner (Minister of Finance): Mr. Speaker, I do not accept the preamble to the hon. gentleman's question. The answer, of course, would be a budgetary item in any event.

Mr. Stanfield: I suppose this is such a big step for the government to take that it has to wait for the budget. I should like to ask the Minister of Finance or the Minister of National Revenue whether representations have been received from firms of accountants or tax consultants seeking the postponement of the deadline for the filing of tax forms in view of the complexity of the forms and, consequently, the additional demands for their services which they are unable to meet within the deadline?

• (1420)

Hon. Robert Stanbury (Minister of National Revenue): As I have said previously, Mr. Speaker, there has been some suggestion that there might be an extension of the date for filing income tax returns, but I do not think there is any precedent for this and no decision has been taken on the matter. I might say that I am sure that the hon. Leader of the Opposition would not want to encourage most Canadians to think that it will be a difficult task to complete the tax form.

Mr. Hees: You do not have to encourage them; they know perfectly well it is.

Mr. Horner: Why advertise it so much if it is not difficult?

Mr. Stanbury: I think hon. members might take note of the analysis by Mr. Ken Hall, I think it was, in the *Calgary Herald*, who said that after looking at the form he found that it was no more frightening than Brigitte Bardot in a bikini.

Mr. Speaker: Order, please.