

in Canada. On an income of \$12,000, he pays 28.88 per cent less in the United States than in Canada. On an income of \$15,000, he would pay 27.7 per cent less in taxes in the United States. On an income of \$25,000 American taxes are 23.28 per cent less than in Canada.

Then the Minister of Finance will not find a solution? In fact, he thinks that there is no room for improvements in his bill—

[English]

The Chairman: Order, please. The hon. member for Montreal-Bourassa is rising on a point of order.

[Translation]

Mr. Trudel: Would the hon. member allow me a question?

Mr. Rondeau: Yes.

[English]

The Chairman: The hon. member knows he may ask a question with the consent of the hon. member who has the floor. I take it there is such consent.

[Translation]

Mr. Trudel: Mr. Chairman, I carefully listened to the hon. member and his party leader. Since he does not trust any economist, I would ask him to kindly tell us where he gets his statistics, because I believe that in all the tables he mentioned, there are certainly some figures that are inconsistent.

Mr. Rondeau: Mr. Chairman, it is with great pleasure that I shall give to the hon. member the figures he is asking for, but I don't understand how he can ignore them, because they have been sent to him as well as to me. This proves that he is more or less informed, and that all he is waiting for is to vote for the bill, the effects of which he cannot measure.

Mr. Chairman, in answer to my hon. friend, I say that these surveys were made by Price, Waterhouse & Company, a firm of chartered accountants he must have heard of, because it is very well known. These accountants based these figures on the findings contained in the UN Yearbook of National Account Statistics.

[English]

The U.N. Yearbook of National Account Statistics indicates that Canadian per capita income in 1967 was 37 per cent below that of the United States in the same year.

[Translation]

Mr. Chairman, I thank you for having given me the opportunity to answer my hon. colleague, and I hope that with those references, he will take at least a few minutes to consider the recommendations of that responsible firm of accountants which gives extremely interesting figures.

Before resuming my seat, Mr. Chairman, I am quite pleased to put an amendment for the information of my colleagues. I therefore move:

That the tax rate applicable—

Mr. Trudel: Mr. Chairman, I rise on a question of privilege.

I wish to point out to the hon. member that I examined the figures he quoted before he put his amendment. We now know where he took his figures! He should at least

speak his mind, be honest with himself and quote the entire report, which would surely alter his statement.

Mr. Rondeau: Really, I did not quite get his question, or rather I did not understand it at all. So, as I am not in the habit of talking through my hat, I will let the matter drop. Here is my amendment:

That the tax rate applicable to personal income in clause 109 of Bill C-259 be reduced by such a percentage as to bring the basic exemption to \$3,000 for single persons and \$5,000 for married persons.

• (3:50 p.m.)

[English]

The Chairman: Order. The hon. member for Shefford has read the amendment which he filed with the table. I shall not take the time of the committee by inviting argument on the question of procedural acceptability of the amendment. It seems to the Chair, with great respect, that the amendment is clearly out of order on two counts. First, it is contrary to rulings already made in committee during this debate by the Deputy Chairman and by myself—rulings made with respect to other amendments of a similar type. In the second place, the amendment is drafted in general terms: it is the statement of a proposition; it is not drawn so as to amend a particular portion of the section. Having said this, I shall not deprive hon. members of an opportunity of making submissions if they wish to do so, though I am quite satisfied I cannot accept the amendment.

[Translation]

Mr. Fortin: Mr. Chairman, will you let us comment on the acceptability of the amendment, or is your decision final?

An hon. Member: It is final.

[English]

The Chairman: The Chair has to be frank and say it really cannot be persuaded that the amendment is in order. I have made a ruling on similar amendments, as has the Deputy Chairman, and these rulings to my mind are binding. Then, as I have indicated, even if there were no other reasons for rejecting the amendment it is out of order because it is a statement of a general proposition, and on this ground alone it cannot be accepted.

Mr. Haidasz: Mr. Chairman, in rising to take part in the committee stage discussion of Bill C-259, an act to amend the Income Tax Act, I would like to make a few pertinent points in connection with medical expenses which may be deducted from personal income as set out in section 110(c)(iii) to (xv).

The federal government's proposals in this section, as in many others, will alleviate the tax burdens of more than 1.75 million Canadian taxpayers. This is most commendable. Another aim of a tax reform bill is to plug loopholes and eliminate ambiguities and unfairness in our tax legislation. Many complaints and representations from constituents involve tax decisions made by officials of internal revenue who base their decisions on tax legislation. It appears that tax legislation is often ambiguous, unclear, incomplete or unfair in particular circumstances. We could eliminate much of this difficulty if we were to