

Government Orders

get into a debate—that members of Parliament should not be curtailed by the Chair any more than is absolutely necessary when they are giving some opinions.

There are some words that are offensive to the House in total. There are some words that are inflammatory to some members. Once again I would appeal to members that the more they push their Speaker to making decisions on the comments they make by bringing it right up to the end, the more difficult it is to conduct a civilized question period, if I might use that word.

I urge all hon. members to be very judicious in their choice of words and I would rule it is not a point of order.

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[Translation]

BUSINESS OF THE HOUSE

Mr. Michel Bellehumeur (Berthier—Montcalm, BQ): Mr. Speaker, in keeping with tradition, might I ask the government leader to tell the House what will be on the program in the coming days.

[English]

Hon. Herb Gray (Leader of the Government in the House of Commons and Solicitor General of Canada, Lib.): Mr. Speaker, we will continue this afternoon with Bill C-105 which ratifies a number of international tax conventions.

I understand there have been discussions and as a result all parties have agreed to complete debate on this bill at all stages in the House of Commons. I thank the other parties for their co-operation in this regard.

When that is completed we will then proceed with second reading of Bill C-107, the British Columbia Treaties Commission bill. I expect that will carry us into tomorrow or even Monday of next week. When second reading of Bill C-107 is completed, we will then call report stage of Bill C-93 respecting cultural properties.

I will want to examine what further legislation is reported from committee before I set the program for after Bill C-93 is completed.

GOVERNMENT ORDERS

[English]

**INCOME TAX CONVENTIONS
IMPLEMENTATION ACT, 1995**

The House resumed consideration of the motion that Bill C-105, an act to implement a convention between Canada and the republic of Latvia, a convention between Canada and the republic of Estonia, a convention between Canada and the republic of Trinidad and Tobago and a protocol between Canada and the republic of Hungary, for the avoidance of double

taxation and the prevention of fiscal evasion with respect to taxes on income, be read the second time and referred to a committee.

Mr. Jesse Flis (Parliamentary Secretary to Minister of Foreign Affairs, Lib.): Mr. Speaker, the conventions we were talking about this morning under Bill C-105 are actually patterned to a large extent on the model double taxation convention prepared by the Organization for Economic Co-Operation and Development.

Under the convention a general rate of withholding tax of 5 per cent will apply to dividends paid to a parent company and on branch profits and 10 per cent on interest and royalties. The rate of withholding tax on other dividends is set at 15 per cent. The convention also provides for a number of exemptions in the case of interest.

The Standing Committee on Foreign Affairs and International Trade is holding many meetings with small and medium size Canadian companies. These companies are already exporting Canadian goods to other countries or are interested in penetrating the export market.

• (1510)

I compliment the committee for taking on the task to stimulate exports where \$1 million in trade can create over 30 or 35 jobs. If we want to create more jobs in the country, which is the mandate of the government, there are two ways of doing it: first, by increasing our exports for companies that have never been in the export market and, second, by encouraging those who are exporting to increase their exports by 5 per cent, 10 per cent or 15 per cent.

We were very pleased that some of the witnesses who appeared this morning talked about trading with companies such as the ones mentioned in the bill.

The fact that we have Canadians who came here from countries around the world makes Canada a great country. We have to capitalize on our strengths. Some Canadians understand not only the languages of Hungary, Latvia and Estonia, Trinidad and Tobago but the cultures. It is very important when trading with a country to know its culture. This is why it is important to preserve our policy of bilingualism and multiculturalism.

Before question period I debated with the hon. member for Jonquière who tried to compare the province of Quebec with small countries such as Estonia, Latvia, Hungary, Lithuania, et cetera. He was really comparing apples and oranges because the belle province is a beautiful province within Canada. When I think of Canada I include the territories and all the provinces.

I reminded the hon. member that better protection there would not be to preserve the French language than having it entrenched in the Canadian Constitution and in our overall policy. That language will never die in Canada if we stay united and keep our country strong. However, if we start splitting up the country and if Quebec separates, that guarantee of the French language and French culture will no longer be there. When the people of