

If the minister had put the entire letter on the record it would have been possible to look at the report made and to compare it with the facts. That letter substantiates everything I have said. It shows that although Mr. Ingram was not trying to get information for fraudulent purposes, an individual posing as a chartered accountant could very easily have access to personal and confidential information from the Department of National Revenue about individuals.

My point of order is that the minister quoted, in the House of Commons, an extract from the letter. He did not quote the entire letter. It is incumbent upon him to table the letter and to have it appended to today's proceedings.

**Mr. Speaker:** I will wait for the response of the minister on the argument. The point raised by the hon. member, on the face of it, conforms in many ways to our practices. I am not aware of any defences the minister may have. It is an extraordinary situation, where obviously the minister does not have to ask the recipient of the letter for permission, which is often the case. In any case, the minister may have something to say. But the hon. member has raised a point which conforms with similar suggestions in the past. Surely the minister is forewarned that when he comes into the House tomorrow, he will have to meet the point. He can either argue the point, or table the letter. We would expect the minister to do so tomorrow.

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## INCOME TAX ACT

### PROCEDURAL REGULARITY OF BILL C-11

**Mr. Sinclair Stevens (York-Simcoe):** Mr. Speaker, last Thursday, when Bill C-11 was being dealt with in committee of the whole, I raised a point concerning the appropriateness of a subsection within Bill C-11 which in no way is in keeping with the income tax motion. At that time, the Chairman of committee of the whole indicated that he was not sure whether it was the appropriate time to deal with it. The discussion ended with the Chairman stating, as reported at page 1480 of *Hansard* for December 1, 1977:

I would be ready to stand the clause by unanimous consent, leaving the way open to the hon. member to make his request when Mr. Speaker is in the chair, rather than to me. Otherwise I would be more or less making a decision which strictly I have not been asked to make, the request being made of Mr. Speaker.

I hope we can resolve this problem without forcing me to make a decision, since there is apparently unanimous agreement among the committee.

Then the Chairman indicated that he would go on to hear me on another point. I spoke on the other point. My point of order is this. When may I put the fundamental point of order to Your Honour concerning the appropriateness of the section in Bill C-11 which I raised last Thursday in that it is not in keeping with the income tax motion which is set out on the opposite page? If now is the appropriate time, I would be prepared to make my argument as to why I feel the legislation in its present form is quite improper in that it does not conform in any way with the income tax motion to which I am referring.

### *Income Tax Act*

**Mr. Speaker:** I understand the point raised by the hon. member for York-Simcoe about the substance of the substantive point and the procedural one. The proper course of action would be to get some determination, since the bill is still in committee of the whole, from the chairman, from which an appeal would be taken to the Chair. Whether that might be done in a very brief way to avoid repetition of argument on both sides could be explored.

As a result of a motion initiated last Friday by the hon. Minister of Finance, I understand that today we will launch into a two-hour debate under the provisions of Standing Order 75. That being the case, we would have two hours, and during the supper hour as well, in which to explore whether some arrangement can be made. Perhaps after the vote this evening would be an appropriate time to deal with it very briefly in committee and then have it referred, by way of an appeal, to the Chair. Perhaps during the debate on time allocation, negotiations could take place to see if there is a convenient way to do it.

**Mr. Stevens:** Mr. Speaker, I feel the committee of the whole anticipated what Your Honour has said. My understanding is that there was unanimous agreement to stand the clause, as far as committee of the whole stage was concerned, with a view to making a stated case to Your Honour in order to receive your decision with respect to whether the clause is, in fact, appropriate or not.

**Mr. Speaker:** In either case, perhaps we could agree to deal with it right after the vote on the procedural motion today. That would be the most convenient time for me, if it is to go ahead in that way.

**Mr. Stevens:** Mr. Speaker, our only handicap is that we have a great deal to consider during committee of the whole stage on this bill. I understand we are now being limited to three further sitting days. Being a jurisdictional and a procedural type of problem, it would be most unfortunate if the bulk of the debate during that closure period should turn on a procedural problem, as opposed to being dealt with at a time such as now. Once we were within the "gag" limitation of the closure motion, it would be most unfortunate to spend a considerable amount of time arguing this motion within the limited time-frame, as opposed to advancing our arguments at this time.

**Mr. Speaker:** My hands are tied. I cannot make a decision on a matter which is now in committee of the whole unless it is referred to me by the Chairman of that committee by way of an appeal. Perhaps that could be arranged very quickly. Aside from that, there is a possibility that if the vote is taken with reasonable expedition tonight, on the precedence that the time available during the balance of the evening would not be counted in terms of one day, and three more days would be allowed, that might be an appropriate time to deal with it. In any case, unless I have an appeal by way of the Chairman, I am powerless to deal with the matter at this moment. I will deal with it at the first possible moment.