

Income Tax Act

rather, with the encouragement of Canadian enterprise in positive ways and the discouragement of non-enterprise regardless of its parentage. For example, foreign non-enterprise could be discouraged by negotiating a tax treaty with the United States so that operating losses of American subsidiaries would not be used to offset income taxes of the parent company in the United States. In this way, unprofitable operation in Canada would not be encouraged, as is the case today, and true economic decisions would be made.

There is much more I could say, but I shall reserve further remarks until later in the debate when I can apply them to the specific areas on which I should like to speak.

Mr. John Lundrigan (Gander-Twillingate): Mr. Speaker, this is becoming an unusual House of Commons. Last Friday we had to work like the dickens in the House of Commons to get an opportunity to speak in the debate because on one day there was, I believe, a ratio of five Liberal speakers to two opposition speakers on a piece of legislation having to do with the Canadian reaction to the American surcharge. We were amazed, because we had three or four points of view to put across and we had to work like the dickens to get them in and to express the official position from this side of the House.

Today we are dealing with a major piece of legislation, one of the most important that has been placed before the House of Commons in a decade. I have been here only three and one half years, but this must be one of the most challenging pieces of legislation to come before us, one of the most controversial in many ways. It is a piece of legislation that needs all the reactions of members of both sides of the House, the Gillespies and others who have taken part in tax reform chit-chat for years and years, the Kaplans and the others—

• (8:20 p.m.)

The Acting Speaker (Mr. Laniel): Order, please. The Chair feels this might be a good opportunity to remind hon. members of the practice of the House according to which we do not call individual members by name. Over the past few days and weeks the Chair has noticed that hon. members in their speeches have referred to, and found ways to refer to, other hon. members by name and even to refer to ministers by name. Of course they may be excused for using the name of a member of this House by quoting it in a citation, which is acceptable. But this practice has developed more and more, and before it goes too far the Chair thinks it should take this opportunity to read citation 146 of Beauchesne's Fourth Edition which reads as follows:

It is the custom in both Houses that no member should refer to another by name. In order to guard against all appearance of personality in debate, members should be referred to in the third person as "the honourable member for—says or contends, etc." A minister should be designated by the portfolio he holds in the government as "the honourable minister of". It is usual to refer to the chiefs of the two main parties as, "The Prime Minister" and "The Leader of the Opposition".

This having been said, I wish to state that I am not blaming any hon. member in particular, but I thought

[Mr. Ritchie.]

that something said in the last remarks of the hon. member for Gander-Twillingate (Mr. Lundrigan) offended against this citation. He is not one who is normally at fault in this matter, but he did give the Chair the opportunity to raise the point and read citation 146, which might be useful to hon. members during the course of debate.

Mr. Lundrigan: Thank you, Mr. Speaker. As a matter of fact, that was the first time I violated citation 146 which Your Honour quoted. Some of my bad manners, or perhaps some of the procedural disrespect manifest in my last remarks was prompted by the daily violation of that rule by the Prime Minister (Mr. Trudeau) during the question period, and I hope the Chair will remind that right hon. gentleman of the citation. The hon. members to whom I was referring were the hon. member for Don Valley (Mr. Kaplan) and the hon. member for Etobicoke (Mr. Gillespie), constituencies not quite as familiar to me as Gander and Twillingate.

The point I was trying to make was that today we have had six or seven members of the official opposition and other members on this side of the House taking part in the debate on this most important piece of legislation, one of the most burdensome and complex pieces of legislation presented to this House within the past decade, and we have not had a member of the party responsible for presenting this garbled mess to the Canadian people presenting any of that party's argument, points of view or positions.

Mr. Mahoney: On a point of order, Mr. Speaker—

Mr. Lundrigan: This is somewhat frustrating. We have had enough interruptions.

The Acting Speaker (Mr. Laniel): Order, please. The Parliamentary Secretary to the Minister of Finance (Mr. Mahoney) rises on a point of order.

Mr. Mahoney: Mr. Speaker, I recognize that the amendment before the House gives this debate the broadest possible scope in respect of economic matters. I am not sure of the relevancy of the hon. member's remarks, but I am sure he would wish to be accurate. The hon. member for Hamilton-Wentworth (Mr. Gibson) did participate in the debate earlier today. It is unfortunate that the hon. member for Gander-Twillingate (Mr. Lundrigan) does not spend all his time here, as he would have us believe.

The Acting Speaker (Mr. Laniel): Order, please. The Chair is of the opinion that the first part of the remarks of the parliamentary secretary was quite right and to the point, namely, that the rule of relevancy should apply to the House. I would point out that in his recent ruling Mr. Speaker put into perspective the importance of the relevancy of debate. I think that point was well taken, although the second portion of the parliamentary secretary's remarks was more or less a point of debate.

Mr. Gibson: Mr. Speaker, on the same point of order—