

Income Tax

same as small business, and that there are no advantages in a small business.

Let us deal with Clause 16. We on this side suggested that the Minister at least include notaries in the exemptions in Clause 16. We have not seen an amendment from the Minister with respect to that. The Minister mentioned amendments to Section 125 of the Income Tax Act which deals with the incorporation of professional companies and a tax rate for those companies of 33 per cent. He knows that he cannot amend Section 125 of the Income Tax Act without a Ways and Means motion. However, He could amend Clause 16 without a Ways and Means motion because that would be a reduction of taxes. We have not seen that amendment from this Minister because, again, what this Government says is not what this Government does. It says one thing and it does the opposite.

Let us now put the questions on the amendment, and on Clause 3 and Clause 16 without further amendment.

The Assistant Deputy Chairman: Is the House ready for the question?

Some Hon. Members: Question.

• (1115)

Amendment (Mr. Blenkarn) negatived: Yeas: 13; Nays: 25.

Mr. Cosgrove: Mr. Chairman, I propose that we agree to the suggestion of the Hon. Member for Mississauga South and proceed to a vote on Clause 3.

The Assistant Deputy Chairman: Is it agreed?

Mr. Blenkarn: Mr. Chairman, the two Clauses were grouped; therefore, I suggest we vote on Clause 3 and Clause 16 at the same time.

The Assistant Deputy Chairman: Is it agreed?

Some Hon. Members: Agreed.

The Assistant Deputy Chairman: Shall Clause 3 and Clause 16 carry?

Mr. Riis: On division.

Clauses 3 and 16 agreed to on division.

On Clause 4—*Amounts receivable in respect of services, etc., rendered*

Mr. Blenkarn: Dealing with Clause 4, Mr. Chairman—

Mr. Cosgrove: I rise on a point of order, Mr. Chairman. At the beginning of these proceedings in Committee of the Whole deliberations on Bill C-139, I indicated that there were a number of technical amendments, most of which were relieving in nature. Before the Hon. Member for Mississauga South rises to speak on Clause 4 which is before us, no doubt he would want me to provide Hon. Members with the technical amendments to the Clause.

There are two such technical amendments. I know that it is usual procedure to introduce one and to have it debated. I would suggest again that in order to assist Hon. Members opposite, the two technical amendments to Clause 4 should be introduced at this time so that Hon. Members would have an opportunity to look at them. I would propose, with the concurrence of Hon. Members opposite, that these amendments be introduced at this time and be dealt with as we deal with Clause 4, with a vote at the end of our deliberations.

Mr. Blenkarn: Would the Minister introduce at this time the amendments to Clause 4? Might we suggest to him that the reasonable way to proceed with technical amendments is to circulate them to the Opposition Parties and to those in his own Party who are interested prior to the debate, so that there will not be any delay in the debate while Members are looking them over.

I make that suggestion to the Minister in an effort by this Party to move this Bill forward as quickly as we can, yet at the same time making sure that there is ample time for discussion.

Mr. Cosgrove: I offered that and I asked for the consent—

Mr. Blenkarn: You did not.

Mr. Cosgrove:—of all Members opposite to accept the technical amendments which we have, as read and moved. Those were my opening comments in Committee deliberation on this Bill. If the Hon. Member is now indicating that he will consent to that—

Mr. Blenkarn: No.

Mr. Cosgrove: He is not consenting. What can I do? He asked me to introduce them but will not give consent to having them read. Without knowing how Hon. Members opposite intend to treat of amendments as they are introduced, I do not know if it would be in the interest of expediting the Bill that I should indicate the intention without getting agreement that they be received as read into the record.

• (1120)

Mr. Riis: Mr. Chairman, to make the point clear to the Minister, the original position he presented was to table the technical amendments to the entire Bill.

Mr. Blenkarn: He wanted to introduce them and move them.

Mr. Riis: Yes, he wanted to introduce them and move them. We felt that a more appropriate step would be to circulate the technical amendments—and we have no qualms about introducing them quickly—so that we would be familiar with them after looking at them and studying them prior to dealing with that Clause. Then we could move them with haste. As the Hon. Member for Mississauga South stated, we are interested in getting this Bill through as quickly as possible.

Mr. Cosgrove: Then give us consent.