

*Income Tax Act*

[Translation]

**Mr. Béchard:** Mr. Chairman, I rise on a point of order.

Could I put a question to the hon. member for Edmonton West?

**Mr. Lambert (Edmonton West):** Certainly, but it is not up to me to answer questions.

**Mr. Béchard:** Mr. Chairman, could the hon. member for Edmonton West refer to some cases where, during consideration of a bill, regulations were introduced before the end of the consideration of the bill?

**Mr. Lambert (Edmonton West):** Yes, Mr. Chairman. In several cases, the act was not to become effective before a given date. The act was subject to promulgation.

**Mr. Béchard:** Give an example.

**Mr. Lambert (Edmonton West):** I shall refer to the case of the Textile and Clothing Board Act. This Act was not promulgated before the regulations governing the activities of the Board. But the minister was sensible enough to make these regulations before the passing of the Act; he introduced them so that they be considered by the members of the Committee on Finance, Trade and Economic affairs. As I explained, everybody was there, witnesses from the textile industry, manufacturers or importers, and they knew what it was all about.

I hope it is a good example, but what makes the big difference is the fact that the whole Bill C-259 will be effective on January 1, 1972, and there will be a capital gains tax.

Since there will be regulations on capital gains—

**Mr. Béchard:** There will be.

**Mr. Lambert (Edmonton West):** Yes, of course, and we cannot expect the world to stop, nor trade nor business for that matter. But parties to a deal are at least entitled to know the rules governing such deal. I am merely asking a question.

Will the regulations be ready by the first of January?

**Mr. Béchard:** Yes, if the bill is carried.

**Mr. Lambert (Edmonton-West):** Nonsense, Mr. Chairman, the regulations will be ready! So I shall ask the parliamentary secretary whether he went to the other place this evening to get the report of the chairman of the Committee on Banking, Trade and Commerce. What were the very "close" comments made by those who form the majority in the Senate, and what will be done about them?

**Mr. Corbin:** We will make you a senator.

**Mr. Lambert (Edmonton West):** All right, you are the first candidate.

**Mr. Lambert (Bellechasse):** A senator, what is that?<sup>dd</sup>

**Mr. Lambert (Edmonton-West):** I want to know. I have been assured that the Minister of National Revenue would be here to give answers.

I know that the necessary information is not given to the Parliamentary Secretary of the President of the Treasury Board. He cannot tell us whether there will be regulations

[Mr. Lambert (Edmonton West.)]

or not. It is not his jurisdiction. I am not blaming him personally. It is the system.

**Mr. Clermont:** Mr. Chairman, I would like to make a correction as to the impression which the hon. member for Edmonton West may have left, probably unwittingly, concerning today's debate. He said that the parliamentary secretaries to the Minister of Justice and to the President of the Treasury Board respectively had been listening. In order to get things straight, I wish to specify that in most cases, members who asked questions got answers from the Minister of National Revenue, the Parliamentary Secretary to the Minister of Justice, or myself. I wonder if more than two amendments—I am not talking about amendments proposed by the government, of course—have been carried in any one day of debate on this bill following a suggestion from members of the Official Opposition.

As for regulations which the government might introduce once the Act has been passed, let me say that I belong to a responsible party whose task it is to govern this country, and that if the bill goes through Parliament, I have no doubt that regulations will follow.

[English]

**Mr. Lambert (Edmonton West):** The parliamentary secretary should know that unfortunately he is not in a position to give an undertaking on behalf of the government. I know he is making his statement in good faith and that he hopes these regulations will be forthcoming in good time. But what we want to know from the Minister of National Revenue, who is the minister in charge of the administration of this act, is whether they have the regulations ready—whether they will be ready by January 1, 1972.

I do not wish to repeat myself six times in order to get this information. I should like to make progress with this group of sections, but since we cannot I am quite prepared to see this one stand and go on to some of the others.

• (9:50 p.m.)

[Translation]

**Mr. Clermont:** Mr. Chairman, may I suggest that section 235 be stood?

[English]

**The Chairman:** Is it agreed that section 235 stands?

**Some hon. Members:** Agreed.

Clause 1, section 235, stands.

Clause 1, section 236, agreed to.

On clause 1—section 237: *Application for assignment of social insurance number.*

**Mr. Lambert (Edmonton West):** Mr. Chairman, I do not know whether members of the committee know this, but under the Income Tax Act it is an offence to fail to show one's social insurance number on one's income tax return. That is in non-compliance of the act, subject to regulation of course and also subject to penalty. Perhaps the Parliamentary Secretary of the President of the Treasury Board—the other side of his face—

**Mr. Perrault:** I am not laughing at the hon. member.