

Income Tax Act

Mr. Benson: If I might make a comment, I would suggest to the hon. member's farmer friends in Saskatchewan that on valuation day, whenever it may occur, they should jot down the value of their farms as compared with the price at which other farms are selling on that date, and file it away. But make sure that the valuation is a fair one, because if they value it too high, and die, their successors will have to worry about Saskatchewan succession duties.

Mr. Burton: I can assure the Minister of Finance that the farmers of Saskatchewan have a great deal less to worry about with regard to possible succession duties than about any legislation to be brought in by the Minister of Finance.

Mr. Benson: No, Sir, not over the capital gains tax.

Mr. Lambert (Edmonton West): Mr. Chairman, earlier this evening I intimated I wished to make a comparison between the proposals contained in the white paper and the report of the finance committee last October. It is strange that few, if any, members from the government side who sat on the committee have taken part in this debate to draw attention to places in which the bill before us varies from the recommendations in the committee report or, if they accepted the report, to what degree they disagree with the proposals in Bill C-259.

It is obvious to me that a muzzle has been imposed on members opposite with regard to these things, because it is patently strange that a number of government supporters sat through months and months of hearings on the white paper, together with members on this side of the House, and then with regard to certain proposals—and even those which have been watered down—those members, in various localities, and I must say that some of the protestations seemed, in the phrase used by the parliamentary secretary, to be home cooking for local consumption, stated they would voice loud and clear their objections to some of these proposals—

Mr. Mahoney: On a point of order, Mr. Chairman, since the hon. member for Edmonton West was the only opposition member of any party who sat on the meetings of the finance committee long enough to vote on the report, his pride and pomposity in this area are understandable. But the point is that members on this side of the House have participated in this debate throughout.

Mr. Stanfield: Mr. Chairman, if the parliamentary secretary and the minister are going to set such a poor example to this committee, interrupting speakers on phony points of order, I think they have a very heavy responsibility to discharge. I call upon the parliamentary secretary and the minister, while he is here, to comply with the rules of this House.

Some hon. Members: Hear, hear!

Mr. Mahoney: If I might finish my point of order, Mr. Chairman—

The Deputy Chairman: Order. The Chair must point out to the hon. member that his point was not a point of order. Although the proceedings in committee are not as strict as they are in the House, hon. members should not take

advantage of points of order as a means of entering into debate.

Mr. Mahoney: I was just coming to the conclusion of my point of order.

The Deputy Chairman: Order. I cannot accept the premise of the parliamentary secretary's observation. If he wishes to raise another point of order I am ready to let him have the floor, but I do not think the point he has just made is anything more than a point of debate.

Mr. Mahoney: On another point of order, then, I can only suggest that it is understandable that members on this side should not feel it necessary to speak in this debate on every subject since more than one of them participated in the decisions of the finance committee.

The Deputy Chairman: I want to be fair to all hon. members but I should say that in my opinion the committee has nothing to gain by discussing the participation or non-participation of hon. members in the work of the committee. I do not think we shall make very much progress in that way. Besides, I do not think such remarks can be relevant to the sections which are before the committee.

Mr. Stanfield: I am not calling for any disciplinary action, Mr. Chairman.

Some hon. Members: Oh!

Mr. Stanfield: However, I would point out to you that the parliamentary secretary, who is presumably responsible at the moment for piloting this bill through the House, has just defied your ruling. When you ruled he did not have a proper point of order he persisted in rising, and when you insisted he could not continue it he tried to create another phony point of order. I simply say, in all sincerity, Mr. Chairman—

An hon. Member: Sit down.

Mr. Stanfield: I will sit down when the Chair asks me to sit down.

Mr. Benson: The Chairman is on his feet.

• (9:40 p.m.)

The Deputy Chairman: Order, please. Again I ask the co-operation of hon. members. I do not think there is much to be gained by pursuing the point that has been the centre of discussion up to now. I suggest the hon. member should return to the sections under consideration by the committee. I am grateful to all hon. members who want to help the Chair at this time, but I think the best solution to the problem is to come back to the sections under study. Therefore, I would invite the hon. member for Edmonton West to complete his remarks.

Mr. MacInnis: A point of order, Mr. Chairman.

The Deputy Chairman: Order. The hon. member for Cape Breton-East Richmond is rising on a point of order.

Mr. MacInnis: Mr. Chairman, my point of order will be very brief. I would ask the Chair for a ruling whether it is proper for a member of this House, particularly the hon.