

Income Tax Act

The only other point I wish to make is to confirm, and to put myself on the side of, the argument you have already given from the chair, that members in committee of the whole on a taxation bill do have the right to move amendments that alleviate taxation or cause a reduction. I hope that you will give consideration to these points between now and Monday when you try to make up your mind on this very important procedural decision.

Mr. Stevens: Mr. Chairman, on your observation that you thought a province was being added as a result of the amendment of my colleague, the hon. member for Edmonton West, I would point out that under section 248(1), which is a definition section of the Income Tax Act, the word "prescribe" is defined. When we find "prescribe" in the context of the Income Tax Act, it is described as meaning:

"prescribed", in

The case of a form or the information to be given on a form, means prescribed by order of the minister, and, in any other case, means prescribed by regulation—

● (1512)

The point I am trying to underline is that the import of my colleague's amendment is not to add a province. He is saying simply that the province could be added, if the minister saw fit. For that reason, we think the amendment generally is desirable. Quebec and Alberta could be added as prescribed provinces.

The Chairman: I thank the hon. member for his explanation in addition to what was said by the hon. member for Edmonton West. This decision is important. We do not meet such difficulties or controversies that often. Since the change of the rules in this House, it is difficult to interpret exactly citations or previous decisions, especially with the elimination of the resolution stage of a bill. As I have requested, I should like some time to make a decision not later than next Monday. It is clear in my mind that I must examine the entire pattern. I am sure that would be to the benefit of us all.

Is there any objection to standing clause 30, or should we stand the amendment and continue debate on clause 30?

Mr. Stevens: Mr. Chairman, our general disposition would be to stand clause 30. The disposition of this amendment will have a substantial bearing on clause 30 itself. Clauses 6 and 17 were stood. Perhaps we could gain a little time by reverting to clause 6 for debate, then proceed to clause 17, followed by clause 31 if we get that far this afternoon.

Mr. Chrétien: Mr. Chairman, yes, I am willing to discuss other clauses; but before doing that, I should like to talk about the substantive aspects of the amendment of the hon. member for Edmonton West.

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

Mr. Chrétien: Is that not acceptable?

Mr. Clark: No, it is not.

Mr. Chrétien: Why not? I do not know why hon. members opposite do not want to hear an argument on an amendment to clause 30 which was put forward. We can still deal with clause 30 if we want.

Mr. Clark: Surely it is quite clear to the Minister of Finance that he cannot have things both ways in the House, even though he may be able to get away with it outside the House. His parliamentary secretary, on instructions from the minister, introduced a procedural argument to stop this committee from dealing with the substance of the amendment introduced by the hon. member for Edmonton West. The chairman has quite properly ruled that he wants to reserve his decision on that. I think it is most irregular for the Minister of Finance to attempt to rise, in the face of such a ruling, to discuss the substance of the matter.

Some hon. Members: Order, order!

Mr. Lumley: That is for Mr. Chairman to decide.

The Chairman: Order, please. I am sure the hon. Leader of the Opposition did not want to reflect on the intervention of the parliamentary secretary. Hon. members are adult enough to stand up on their own feet and answer for themselves. The hon. parliamentary secretary has proven in the past that he is able to contribute seriously in this place, as was the case today. I accept the rest of the points made by the hon. Leader of the Opposition.

Mr. Clark: Of course my point was not to reflect on the parliamentary secretary of Your Honour. It was simply to stop the Minister of Finance from getting away with a most improper procedure. For the benefit of those who might not understand exactly what his motives were, what precisely was he attempting to do?

Mr. Chrétien: Mr. Chairman, I want to be agreeable to the committee. I have some good arguments on the substance of the motion put forward by the hon. member. We are still on clause 30, and permission to return to clause 6 was requested. I said yes, but I wanted to make some comments about the motion of the hon. member. We can stay on clause 30 and debate it if we want. As yet, we have not agreed to go on to the consideration of other clauses. The hon. member for York-Simcoe asked us to return to the consideration of clause 6. I indicated that was agreeable, but I should like first a few minutes to deal with some aspects of the hon. member's amendment. Hon. members opposite do not agree with that, and the hon. Leader of the Opposition is suggesting motives for this. It is always the same tactic.

Some hon. Members: Oh, oh!

Mr. Chrétien: Hon. members opposite do not want us to tell them in the House that they are trying to pay off the PQ.

Some hon. Members: Hear, hear!