

nomic activity of the area of East Pakistan. The Canadian Government will have to re-examine its development assistance commitments to both East and West Pakistan in the light of recent events. In any case there will be a clear need for assistance in both areas and planning should begin now. It is the Committee's conviction that Canada must stand ready to use its development assistance funds as well as refugee relief funds in the most prompt, efficient and useful way.

(c) Future Needs.

In his evidence to the Committee, the Secretary of State for External Affairs spoke of the need to clarify through the United Nations or otherwise by international agreement, the right to provide humanitarian assistance in the event of internal conflicts.

The situation of the refugees from East Pakistan and the hardship and death of masses of non-combatants indicate the necessity of a new development along the lines suggested by Mr. Sharp.

The right, and indeed obligation, of the world community to provide humanitarian assistance in such situations must be spelled out if such tragedies are to be alleviated.

A copy of the relevant Minutes of Proceedings and Evidence (*Issues Nos. 32, 33, 34 and 35*) is tabled.

---

*(The Minutes of Proceedings and Evidence accompanying the said Report recorded as Appendix No. 111 to the Journals).*

The House resumed debate on the motion of Mr. Benson, seconded by Mr. Jamieson,—That Bill C-261, An Act to amend the Customs Tariff, be now read a second time and referred to a Committee of the Whole.

After further debate, the question being put on the said motion, it was agreed to.

Accordingly, the said bill was read the second time, considered in Committee of the Whole, reported without amendment and concurred in at the report stage.

Mr. Drury for Mr. Benson, seconded by Mr. Côté (Longueuil), moved,—That the said bill be now read a third time and do pass.

After debate thereon, the question being put on the said motion, it was agreed to.

Accordingly, the said bill was read the third time and passed.

The Order being read for the second reading and reference to a Committee of the Whole of Bill C-275, An Act to amend the statute law relating to income tax;

Mr. Drury for Mr. Benson, seconded by Mr. Côté (Longueuil), moved,—That the said bill be now read a second time and referred to a Committee of the Whole.

And debate arising thereon;

A Message was received from the Senate informing this House that the Senate had passed Bill C-260, An Act to amend the Excise Tax Act and the Old Age Security Act, without any amendment.

A Message was received from the Senate informing this House that the Senate had passed Bill C-261, An Act to amend the Customs Tariff, without any amendment.

---

*Returns and Reports Deposited with the Clerk of the House*

The following papers having been deposited with the Clerk of the House were laid upon the Table pursuant to Standing Order 41(1), namely:

By Mr. MacEachen, a Member of the Queen's Privy Council,—Return to an Order of the House dated December 15, 1971, for a copy of a report prepared by Price Waterhouse Associates for the government concerning economic problems in the City of Cornwall, Ontario.—(*Notice of Motion for the Production of Papers No. 265*).—Sessional Paper No. 283-3/265.

By Mr. Pelletier, a Member of the Queen's Privy Council,—Report of the National Film Board for the fiscal year ended March 31, 1971, pursuant to section 20(2) of the National Film Act, chapter N-7, R.S.C., 1970 including the Report of the Auditor General on the Accounts of the Board. (English and French).—Sessional Paper No. 283-1/189A.

---

At 6.00 o'clock p.m., Mr. Speaker adjourned the House until tomorrow at 2.00 o'clock p.m., pursuant to Standing Order 2(1).