

*Income Tax*

understanding that the Chair will be standing Clause 1 in order to consider points raised by Hon. Members.

**Mr. Deans:** Mr. Chairman, I suggest that it might be inappropriate for the Minister to move amendments to a Clause, the authenticity or appropriateness of which is in dispute, requiring a ruling of the Chair in order to clarify the question which has been raised before you. I would like to suggest that the most appropriate move at this point in time would be the one which the Chair has proposed, to stand the Clause and to proceed with the balance of the Bill.

If, indeed, the Chair were to rule in favour of the Government's position, the amendments could then be proposed. If the Chair were to rule that the Government has not properly followed the Ways and Means motion, or has not provided a Ways and Means motion which is appropriate, then we could not proceed with that particular Clause, amended or otherwise. Therefore, I frankly believe that the most intelligent way to deal with it is the way proposed by the Chair, which does not surprise me.

**Some Hon. Members:** Oh, oh!

**Mr. Deans:** The Chair should simply stand the Clause and proceed with whatever Clauses in the Bill are not in dispute.

**The Deputy Chairman:** I think the Hon. Member for Hamilton Mountain has made it clear that there is not unanimous consent to proposing two amendments to Clause 1. Therefore, I do not need to hear any further discussion on that subject.

I will now proceed to the ruling on the points of order. If the Hon. Member for Calgary West will give me a moment, I will just make it clear that the Chair has obviously accepted taking the points of order under advisement as to the acceptability of Clause 1. In the ordinary course I would now deal with Clause 2. However, I see the Hon. Member for Calgary West rising, perhaps on a point of order or to enter the debate.

**Mr. Hawkes:** I am just rising to make a momentary comment, Mr. Chairman. If the Minister is interested in expediting the work of the House, he should know that the sooner he shares amendments in an informal way with the Opposition, and the more time we have to consider them, the more likely we will be able to expeditiously deal with some which we believe to have wisdom.

**Mr. Pinard:** Promises, promises.

**Mr. Hawkes:** However, trying to circumvent the normal system of the House is really guaranteed to block and not to expedite.

**Mr. Pinard:** Don't waste your time.

**Mr. Hawkes:** That is really what was at issue.

**Mr. Pinard:** Nice try.

**The Deputy Chairman:** I think we have reached the point in the proceedings at which the committee may wish to consider Clause 2.

On Clause 2—*Salary reimbursement*

• (1210)

**Mr. Riis:** Mr. Chairman, in the same vein, would it be appropriate for you to ask the Minister to circulate those amendments? We would like to expedite this whole mission and that would certainly facilitate matters.

**The Deputy Chairman:** I think it is appropriate for the Hon. Member to inquire whether the Minister may wish to do so, but I do not feel that the Chair ought to be put in that position.

**Mr. Blenkarn:** Mr. Chairman, we see no major objection to Clause 2 and would be prepared, on this side, to carry Clause 2 and indicate to the Minister how co-operative we can really be.

Clause agreed to.

On Clause 3—*Fair market value*

**Mr. Blenkarn:** Clause 3 has something to do with Clause 16 which deals to some extent with work in progress of professionals. May we suggest to the Minister that Clause 3 either be considered with Clause 16 or, in the alternative, that Clause 3 be stood down until we come to Clause 16?

**Mr. Cosgrove:** Mr. Chairman, I am, of course, agreeable that we deal with Clause 3 now, since members of the Opposition have indicated that they want to deal with the Clauses in order. I have no objection to Clause 16 being dealt with at the same time, that is immediately following Clause 3, or, if I am not in breach of the procedure of the House, in conjunction with Clause 3.

**The Deputy Chairman:** Is it agreed that Clauses 3 and 16 be considered together?

**Some Hon. Members:** Agreed.

On Clause 16—*Professional business*

**Mr. Blenkarn:** Mr. Chairman, Clauses 3 and 16 deal with work in progress. Clause 3 is the basic taxing clause that says that work in progress of a professional is part of his earnings during the year, and the consequence is that it is bringing into income work in progress of the professional in general.

Clause 16 goes on to exempt certain professionals, lawyers, doctors, chiropractors and so on, but it misses some professionals completely. Therefore, some professionals are caught in the basic charging section in Clause 3 and are not exempt in Clause 16.

First of all, dealing with the professionals we are talking about, Clause 16 exempts, as I said, dentists, lawyers, medical doctors, veterinarians and chiropractors, but for some strange reason notaries in the Province of Quebec are to be taxed on their work in progress as it goes along.