

*Income Tax Act*

**Mr. Caouette:** All right, speak all together and the Chair will not hear anything.

• (8:30 p.m.)

[English]

**The Chairman:** Order please. The Chair is really seeking advice from the committee. Hon. members will recall that yesterday there was general agreement that sections 109 and 110 should be debated together. I think we have followed the correct procedure. However, we have adopted section 109 and it seems to me the hon. member is now dealing with that section. I, personally, do not have any objection to that because of the general agreement arrived at by the committee yesterday, but I think it is my responsibility to draw this point to the attention of the committee.

**Mr. Mahoney:** The hon. member has not yet spoken on either of these sections in this debate and I think he should be accorded the opportunity to do so. I certainly would have no objection to his continuing.

**Mr. Alexander:** On a point of order, Mr. Chairman. As I sit here wondering what occurred at the time you called for the vote I ask myself whether in fact the section was carried. There seemed to be some confusion. I noticed the leader of the Social Credit party attempting to get your attention and I believe that when he started to speak he was under the impression the vote had yet to be decided. Perhaps there was some misunderstanding.

[Translation]

**Mr. Fortin:** Mr. Chairman, apparently, there was a misunderstanding. For our part, we thought that the question was on the amendment moved by the previous speaker or by the hon. member for Timiskaming (Mr. Peters), and not on the main motion, that is, on the clauses now before the committee. That is why our colleague is taking the floor. The committee proceedings seem quite confused. We regret being constantly interrupted in our work and wish some attention was paid to the speech of the hon. member for Témiscamingue and he would no longer be interrupted with questions that seem out of order.

[English]

**The Chairman:** As Chairman, I have no real difficulty, as I intimated when I reluctantly interrupted the hon. member for Témiscamingue. The point of order arises as a result of dealing with two sections together for the purpose of debate. It seemed it was proper to put section 109 to a vote. However, there was agreement yesterday that the two sections would be grouped for debate.

I did not interrupt the hon. member for Témiscamingue with the intention of curtailing his speech. My purpose was to clarify the situation. Having said this, I hope there will be agreement among hon. members that the hon. member for Témiscamingue be allowed to continue on the basis established yesterday.

**Mr. McCleave:** I was about to say what you have already indicated, Mr. Chairman: there should be generosity among all of us in dealing with this complicated legislation, and I am sure my hon. friends will agree that the hon. member be allowed to continue his speech.

[The Deputy Chairman.]

**The Chairman:** I thank the hon. member. He has echoed my sentiments and, I believe, the sentiments of all hon. members.

[Translation]

**Mr. Lambert (Bellechasse):** Mr. Chairman, I rise on a point of order.

Once more, I wish to remind the Chair that, through no fault of ours, we sit in the far corner of the House and hear with some difficulty the rulings of the Chair. The hon. members talk in good faith and we do not understand what you say. I should like to know at what point of this sitting clause 109 was carried, because, after all, it is quite important that we know. If it was carried and a special favour is being granted to the hon. member for Témiscamingue (Mr. Caouette), I am all for it, but I wish I were told at what point that famous clause 109 was carried.

**Mr. Fortin:** Mr. Chairman, I rise on a question of privilege.

**The Chairman:** The hon. member for Lotbinière is rising on a question of privilege.

**Mr. Fortin:** Mr. Chairman, we are not challenging your ability in conducting the debate, neither do we question your integrity, but while you were speaking, nobody on this side of the House could hear what you were saying and when you put the question of clause 109—and we realize it now—we understood absolutely nothing. We would like to ask you to consider that the question on clause 109 has not been put so that we may proceed with the debate since some Social Credit members including the hon. member for Témiscamingue (Mr. Caouette) have other comments to make. We have nothing against the Chair, but we do not understand what it says. We are unable to hear what comes out of the loudspeakers.

• (8:40 p.m.)

[English]

**The Chairman:** The Chair understands the difficulty and must bear a considerable amount of the responsibility in the matter. If there was a misunderstanding about the vote taken on section 109, the matter is now in the hands of the committee; but it was my duty to put the question. If there is a misunderstanding I hope that hon. members will open the matter again. If that is the case, and it is important to hon. members who have spoken on this point of order, I would ask the committee whether there is leave to open section 109 and then put the question again.

**Mr. Knowles (Winnipeg North Centre):** Agreed.

**The Chairman:** If there is leave, I will put the question. Is it agreed that I put the question again on section 109?

**Some hon. Members:** Agreed.

**The Chairman:** Shall section 109 carry?

**Some hon. Members:** Agreed.

**Mr. Knowles (Winnipeg North Centre):** On division.

**Some hon. Members:** No.