

Income Tax Act

where the present law is not changed in substance, although the numbering and cross-references will be different than at present.

The explanatory notes opposite page 1 of the bill state that where a particular section, subsection or paragraph contained in the text of the provisions set forth in part I of the bill makes no change in the present law, or makes no change except for necessary alterations in cross-references or for minor alterations in wording or arrangement that are not intended to affect the substance of the present law, the explanatory note opposite the particular section, subsection or paragraph refers only to the corresponding provision of the present law without further elaboration.

Where a particular section, subsection or paragraph continues an existing provision in the present law but makes changes that are intended to affect its substance, the existing provision is identified in the explanatory notes but is marked as "modified".

A totally new provision, or a provision that has been altered in such a manner that there is no readily identifiable corresponding provision in the present law, is marked in the explanatory notes as "new".

Although the amendments to the present Income Tax Act contained in part I of the bill replace almost all the provisions of the present Income Tax Act, the bill does not completely repeal the present act and introduce a new income tax act. The decision to amend the present Income Tax Act rather than to repeal it was made because of the arrangements with the provinces for collection of provincial income taxes. The provincial acts and the collection agreements refer to the present Income Tax Act.

In discussing the provisions in Bill C-259 it will be necessary to refer to parts I, II, III or IV of the bill. At various places it will be necessary to refer to parts of the Income Tax Act which are, of course, quite different. Because the amendments to the present Income Tax Act would replace most of that act, some publications have used the expression "old law" and "new law". The bill itself in the transitional provisions in part III refers to "former act" and "amended act" and also to "old law" and "new law".

Of course there cannot be "old law" and "new law" or a "former act" or "amended act" until Parliament has acted upon Bill C-259, but members may wish to use the term "old law" to refer to the Income Tax Act as it read before any of the amendments contained in Bill C-259, and the term "new law" to refer to the Income Tax Act as it would read after enactment of Bill C-259.

It will be noted that the portion of the bill in quotation marks starting with the heading, "Part I—Income Tax", and ending at line 31 on page 596, are all amendments to the present Income Tax Act. Thus, clause 1 of the bill starts on page 1 and continues to page 596. Clause 2 of the bill starts on page 596 and succeeding clauses are found in parts II, III and IV of the bill.

It has been suggested that I might file the proposed amendments which the government will make to the bill as we move through it. With your permission, Mr. Chairman, I would request that the committee rise, report progress and ask permission to sit later this day so that I may table these amendments.

The Chairman: Shall the Committee rise, report progress and request leave to sit again later this day?

Some hon. Members: Agreed.
Progress reported.

Hon. E. J. Benson (Minister of Finance): Mr. Speaker, with permission of the House I should like to table the proposed amendments to the income tax bill C-259 which is presently before the House and I would suggest that they be printed as an appendix to today's *Hansard* so that they may be readily available to all hon. members.

Mr. Deputy Speaker: The Chair wishes to make a suggestion. The minister has suggested that the amendments appear as an appendix to *Hansard*. The Chair will make a suggestion solely for the consideration of hon. members, particularly in view of the procedure of printing motions on the order paper at the report stage. Perhaps hon. members would consider whether it would not be easier if that procedure were followed, and then as each particular clause or paragraph was disposed of it could be dropped. This is merely a suggestion.

Hon. Marcel Lambert (Edmonton West): Mr. Speaker, I would suggest that it is the wrong place as an appendix to *Hansard*, because they are not related to any particular document that has previously appeared in *Hansard*. If they should be amended, they would be much easier to handle perhaps if they were either on the notice page on the order paper, which is a document for circulation in this chamber, or as part of *Votes and Proceedings* as a matter of record.

• (3:20 p.m.)

I put this suggestion forward with the thought of getting these documents within a reasonable time tomorrow. I think that adding them to *Hansard* would place a considerable burden on the preparation and printing of tomorrow's *Hansard*. Mr. Speaker, I shall have something further to say once we get this question settled.

Mr. Knowles (Winnipeg North Centre): Mr. Speaker, I should like to agree with the suggestion that these amendments be printed as an appendix to today's *Votes and Proceedings*. Several suggestions have been made but I come down in favour of that one. I suggest that they should not be likened to report stage amendments, which are the amendments that appear on the notice paper that is attached to the order paper.

I also make the point that these amendments are numerous. If they are to appear on the notice paper and then be reprinted day after day, I suggest that this is a bit of waste in which we do not need to indulge. I suggest that they be made an appendix to today's *Votes and Proceedings* and that an extra supply of today's *Votes and Proceedings* be printed so that all hon. members will have copies to refer to when we need them.

Mr. Benson: Mr. Speaker, that proposal is quite agreeable to me.

Mr. Lambert (Edmonton West): Mr. Speaker, I wish to rise on a point of order at this time, consequent on the minister's tabling these amendments. Hon. members who would now be expected to participate in the discussion—I