

*Income Tax*

line with a better chance of understanding what they are being asked to deal with and pass today.

**Mr. Cullen:** Mr. Chairman, I would point out to the hon. member, as I did earlier today, that we have endeavoured to do just what he has suggested in respect of this income tax bill. These amendments were tabled and have been available for study for some time. When we indicated we had these amendments, they were discussed with hon. members opposite and were all tabled with the exception of the latest one. It does involve a series of amendments but, as I have said, they are for the most part technical.

In so far as the study is concerned, funds have been made available both to the hon. member's side and to our side for the provision of research staff. I would hope that he is using more than just the staff he has in his office for the purpose of research, because if he is doing just that I do not think he would be too well informed. Knowing the hon. member as I do, I rather think he has access to other sources for research. In any event, if hon. members are disturbed about this amendment to clause 35 and would like to read the amendments and check them, we will give them copies, stand the clause and go on to the next one.

**The Chairman:** Is it agreed that clause 35 be stood?

[Translation]

**Mr. Béchard:** Mr. Chairman, although I have no wish to be sarcastic, I hear complaints about amendments moved this afternoon. It has been indicated twice that these amendments were all tabled on February 10. Members with an interest in Bill C-49 could therefore have gotten a copy as I did myself. I even copied into the bill the amendments to the clauses. While not an expert in fiscal law, far from that, I believe it is easily understood for example that on page 62, "66.2 (5)b (vi)" was an error. "(4)" should read "(6)".

[English]

**Mr. Paproski:** Mr. Chairman, the hon. member is trying to filibuster.

**An hon. Member:** You don't know what you are talking about.

● (1550)

**Mr. Paproski:** Mr. Chairman, we do not need a political speech in the House at this time. That is a filibuster. We want to get ahead with this debate.

**The Chairman:** Shall clause 35, with the amendment thereto, stand?

**Some hon. Members:** Agreed.

**Mr. Nystrom:** Just one short question before we do that, Mr. Chairman. I wonder if the parliamentary secretary or the minister could tell us whether there is anything of substance in the clause which we should be contemplating, or are they in his opinion strictly technical amendments?

**An hon. Member:** He doesn't know.

**Mr. Nystrom:** If he does not know, it does not matter. He can tell us if he does not know.

[Mr. Bawden.]

**Mr. Mackasey:** When I do not know, I seek advice. When I do not know, I will ask the deputy minister.

**Mr. Cullen:** Mr. Chairman, in response to the hon. member I would say that the clause has substance but the amendments are all strictly technical, correcting varying language versions, and that sort of thing. We have asked that the clause be stood so the hon. member may look at it.

Clause 35 stood.

On clause 36.

**Mr. Cullen:** We have an amendment, Mr. Chairman.

**Mr. Mackasey:** Mr. Chairman, the parliamentary secretary has pointed out that there are some minor amendments to clause 36. In clause 36 of the bill the amendments are to pages 68, 73, 74, 75, 76, 78, 80 and 81. I therefore move:

That clause 36 of Bill C-49 be amended as follows:

(a) by striking out line 6 on page 68 and substituting the following:

"112 and 113".

(b) by striking out line 26 on page 73 and substituting the following:

"expense of that other taxpayer or was, by virtue of subpara"

(c) by striking out line 46 on page 73 and substituting the following:

"est, paid by him after May 6, 1974, and before that time"

(d) by striking out line 16 on page 74 and substituting the following:

"paid to him after May 6, 1974, and before that time"

(e) by striking out line 3 of the French version on page 75 and substituting the following:

"59 (3.2)c), la fraction, s'il en est,"

(f) by striking out lines 12 and 13 of the French version on page 76 and substituting the following:

"cumulatifs engagés au Canada, ou"

(g) by striking out lines 25 to 39 on page 78 and substituting the following:

"in Canada for the disposal of waste liquids from an oil or gas well,

(B) drilling an oil or gas well in Canada, building a temporary access road to the well or preparing a site in respect of the well, to the extent that the expense is not a Canadian exploration expense,

(C) drilling or converting a well in Canada for the injection of water or gas to assist in the recovery of petroleum or natural gas from another well, or

(D) drilling for water or gas in Canada for"

(h) by striking out line 19 on page 80 and substituting the following:

"expense of that other taxpayer or was, by virtue of subpara"

(i) by striking out line 22 on page 80 and substituting the following:

"taxpayer; and"

(j) by striking out line 38 on page 80 and substituting the following:

"paragraph (v) or (vi) that is estab"

(k) by striking out line 21 on page 81 and substituting the following:

"paid to him after May 6, 1974, and before that time"

(l) by striking out line 32 on page 81 and substituting the following:

"al Grants Program"

(m) by striking out line 39 on page 81 and substituting the following:

"expense incurred by him."

**Mr. Chairman,** if we can dispense with reading it in French, I promise to read the next one in French and save reading it in English. I am told that the French version is precisely the same.

**Mr. Chairman:** Is it agreed?