



CANADA

STANDING JOINT COMMITTEE
OR THE SCRUTINY OF REGULATIONS

C. C. THE SENATE OTTAWA K1A 0A4
TEL 995-0751

JOINT CHAIRMEN:

SENATOR NATHAN NURGITZ QC
MON: BOB KAPLAN PC QC MP

VICE-CHAIRMAN

RA CORBETT, MP

COMITÉ MIXTE PERMANENT
D'EXAMEN DE LA RÉGLEMENTATION

s/s LE SÉNAT OTTAWA K1A 0A4
TEL 995-0751

CO-PRESIDENTS

SÉNATEUR NATHAN NURGITZ C.R.
L'HON. BOB KAPLAN, C.P. C.R. DÉPUTÉ

VICE-PRESIDENT

RA CORBETT DÉPUTÉ

June 12, 1989

Hy Calof, Esq.
Assistant Deputy Minister,
Legal Services,
Department of Finance,
L'Esplanade Laurier,
140 O'Connor Street,
OTTAWA, Ontario
K1A 0G5

Dear Mr. Calof:

Re: SI/89-142, Order Fixing September 1, 1989 as the Day on which Certain Sections of the Act Come into Force

I have reviewed the referenced Order prior to its submission to the Joint Committee. The purpose of this Order is to fix September 1, 1989 as the day on which subsections 162(9) and 239(2.1) of the Income Tax Act come into force. I draw your attention to subsection 141(2) of S.C. 1988, c. 55. This provision is as follows:

"(2) Subsections 162(9) and (11) of the [Income Tax Act], as enacted by subsection (1), shall come into force on a day to be fixed by order of the Governor in Council."

In my view, subsection 141(2) does not give the Governor in Council a discretion to choose different dates of entry into force for subsection 162(9) and subsection 162(11). Both subsections must come into force on the same day. Insofar as the referenced Order fixes the date of entry into force of subsection 162(9) of the Income Tax Act but not that of subsection 162(11), I presume this view is not that of your Department.