

Clause 69—French version, change 1:35
 Part II—Income tax application rules 1:35
 Part III—Income tax application rules 1:36
 Report to Senate without amendment 1:5

Bill C-172, An Act to amend the Customs Tariff

Discussion 1:36-7
 Exemptions, preferences 1:24-5
 Reported to Senate without amendment 1:5

Bill C-183, An Act to amend the Cooperative Credit Associations Act

Background, purpose 20:6
 Discussion
 Clause 3—Membership 20:7
 Clause 8—Objects and powers 20:9
 Report to Senate without amendment 20:5

Bill C-189, An Act to amend the Customs Act

Cost, enforcement 21:9
 Criticism, alternatives 21:10-5
 Effects, scope 22:6
 Purpose, principles 21:5; 22:10-1
 Regulations, joint liability 22:7-8, 10
 Report to Senate without amendment 22:5
 Shipping companies, consultations 21:12
 Stanbury, Hon. R. G., statement 21:10

Bill C-192, An Act to amend the Income Tax Act (No. 2)

Amendments, discussion 12:11-2
 Discussion
 Clause 1(1)—Deduction from corporate tax: manufacturing and processing profits 12:6
 Clause 1(3)—Canadian manufacturing and processing profits 12:6
 Clause 3(a)—Canadian manufacturing and processing profits 12:8
 Clause 4—Time for deciding questions 12:11
 Order of Reference 12:3
 Purpose 12:6

Bill C-193—An Act to amend the statute law relating to income tax (No. 3)

Discussion
 Clause 1—Income Tax Act, amendment 12:17
 Clause 2—Exception 12:17-8
 Clause 3—12:18
 Clause 4—Capital element of annuity payments 12:18
 Clause 5—12:20
 Clause 6—Allowance for oil or gas well, mine or timber limit 12:20
 Clause 7—12:21
 Clause 8—12:21
 Clause 9—12:21-2
 Clause 10—12:22
 Clause 11—14:5-6
 Clause 12—14:6
 Clause 13—14:6-7
 Clause 14—14:7
 Clause 15—Annual Adjustment 12:13; 14:7-9
 Clause 16—14:9
 Clause 17—Additional deduction from tax 14:9
 Clause 18—Business income tax 12:17; 14:9
 Clause 19—Investment income from associated corporation deemed to be active business income 18:5-6
 Clause 20—Capital gains dividend account 18:6-7

Clause 21—Capital gains dividend account 18:6-7
 Clause 22—Undue hardship 18:7
 Clause 23—18:7-8
 Clause 24—18:8
 Clause 25—Timber royalties 18:8-9
 Clause 26—Deemed payments 18:9-10
 Clause 27—Regulations reducing amount to be deducted or withheld 18:10
 Clause 28—18:11
 Clause 29—Limitation 18:10-1
 Clause 30—Capital gains dividend of a mutual fund corporation 18:11
 Major provisions, tax reductions 12:12-3
 Order of Reference 12:3

Bill S-4, An Act to amend the National Parks Act

Amendments
 Clause 2—Governor in Council may add lands to existing parks 5:6-9; 6:15, 19-22, 23; 16:5, 9-10
 Clause 10(2)—Conditions precedent to proclamation 9:23; 16:5, 10
 Clause 11—Lands . . . Yukon . . . Northwest Territories 5:7; 9:24-5; 16:5, 10
 Chrétien, Hon. Jean, statement 16:6-8
 Purpose 5:5; 16:6
 Regulations 19:7, 12-3
 Report to Senate with amendments 16:5

Blois, Hon. Frederic M., Senator (Colchester-Hants)

Bill C-189 21:16
 Bill S-4 6:8, 10, 22
 Budget Resolutions Relating to Income Tax in Advance 12:7
 Foreign Direct Investment in Canada 7:6

Bourget, Hon. Maurice, Senator (The Laurentides)

Bill C-172 1:36

Brisset, Jean, Q.C., Counsel, Shipping Federation of Canada and Protecting and Indemnity Association

Bill C-189
 Brief presentation 22:6
 Discussion 21:10-6; 22:6-7

British North America Act

Sections: 91-92, jurisdiction 2:10-1, 15; 4:5, 18-25; 17:9
See also
 Corporations

Bruce, D. I. W., Q.C., Vice President, Secretary and General Counsel, Westinghouse Canada Limited; Member, Legislation Committee, Canadian Manufacturers Association

Bill C-132 8:12-7

Buckwold, Hon. Sidney L., Senator (Saskatoon)

Bill C-132 23:8, 12-3, 16, 19, 22-3, 28
 Bill C-135 24:9-16
 Bill C-183 20:8-9
 Bill C-189 21:10, 16; 22:11
 Bill S-4 5:11
 Export Development Corporation 3:8
 Foreign Direct Investment in Canada 2:14-6; 8:7-8, 11, 13, 17-8, 21-2; 10:5-6