- (E) the amount deducted under section 64 in computing his income for the year,"
- (c) by striking out line 3 on page 60 and substituting the following: "66.1(2) or deducted under subsection 66.1(3)"
- (d) by striking out line 18 on page 60 and substituting the following: "deducted or deductible, as the case may be, by the joint exploration cor."
- (e) by striking out lines 47 and 48 on page 60 and substituting the following:
- "deducted by the joint exploration corporation under subparagraph 66.2(5)(b)(iv)"
- (f) by striking out line 16 of the French version on page 61 and substituting the following:

"laquelle elle a repris l'exploitation active"

- (g) by striking out line 8 on page 62 and substituting the following: "paragraph 59(2)(a), (c) or (d) or a share"
- (h) by striking out line 16 on page 62 and substituting the following:
 "him after 1971 and before May 7, 1974) or a Canadian explora-"
 (1540)
- (i) by striking out line 29 on page 62 and substituting the following: "paragraph 59(2)(a), (c) or (d) or a share"
- (j) by striking out line 51 on page 62 and substituting the following: "by him after 1971 and before May 7, 1974) in respect of that field"
- $(\mbox{\bf k})$ by striking out line 37 of the French version on page 62 and substituting the following:

"66.2(5)b) (vi) le montant qui est devenu"

(1) by striking out line 4 of the French version on page 63 and substituting the following:

"66.1(6)b) (vi); et"

- (m) by striking out line 44 on page 59 and substituting the following: "expenses as were incurred by it during a period, before the" and
- (n) by striking out line 28 on page 60 and substituting the following:

"expenses as were incurred by it during a period, before the"

I could repeat the French, Mr. Chairman, which is a precise translation, or I could carry on in my Gaelic, whichever you prefer.

The Chairman: The committee has heard the amendment moved by the minister.

Mr. Paproski: Mr. Chairman, I have just one question in respect of clause 35, on page 66, regarding expenses. I would ask the parliamentary secretary whether this paragraph, which refers to the production or marketing of sodium chloride or potash, or a business which is involved in manufacturing products involving the processing of sodium chloride or potash, is a "once in a lifetime" deal similar to the Syncrude project in Alberta, or do the potash companies in Saskatchewan have these private deals of which we are not aware?

Mr. Cullen: Mr. Chairman, I am advised that this is a consequential amendment to subparagraph 66(3)(b)(ii) incorporating a reference to paragraph 59(32)(a) or (c) which determines the amount included in income by virtue of Canadian exploration expenses and Canadian development expenses as amended by subclause (29)(2) and (36)(1) of the bill. The inclusion of this income increases the amount of deduction by an individual of Canadian exploration and development expenses within the limitations set out in revised subsection (66)(3). I am

Income Tax

sure if the hon. member reads that and makes the reference he will find the answer to his question.

Mr. Paproski: Thank you.

Mr. Munro (Esquimalt-Saanich): Mr. Chairman, I rise on a point of order. This bill is sufficiently complicated as it stands, with 287 pages. It has been printed and circulated and we have all had it in our hands for several weeks. Now we are being asked to approve amendments being brought forward and read quite clearly, I grant you, but there must be 15 or 20 of them to this particular clause. With all due respect, I suggest that with the approval of the committee we should have these amendments circulated so that we can place them beside the existing text. Perhaps we could stand this clause. We are assured that these are technical amendments, but things have happened before, when technical amendments have been accepted, that have resulted in substantive changes in the law. With all due respect, I suggest that we proceed in this manner on this clause and any other clause that has so many amendments.

The Chairman: Before I recognize the hon. member for Calgary South I should perhaps deal with the point raised. I suggest it is a valid point, but to be fair to the parliamentary secretary I should point out that he indicated he was ready to suggest that clause 35 be stood in order to allow hon. members to look at the amendment. This may not prevent further discussion, but if hon. members feel the clause should be stood, that is the committee's decision.

Mr. Cullen: Mr. Chairman, in response to the hon. member—and I think his point is well taken—I would indicate that all the amendments that have been put forward were tabled on February 10 in order that the action he is suggesting could be taken. I was going to indicate that these changes, quite frankly, involve corrections to the translation. This particular amendment is a new one and involves a series of changes, but all the others were tabled for precisely the reasons indicated by the hon. member. I would be quite prepared to go through these in the interests of getting the clause passed, if that would help.

Mr. Bawden: Mr. Chairman, I would support the remarks of my colleague as they relate to the amendments we are hearing about for the first time today. It is clear that the parliamentary secretary and the minister are reading from a prepared text, and it is also evident from the way they are reading that they do not know what they are reading. They have with them in the House a deputy minister who is backed up by a cast of thousands. The assistance they have in the form of the deputy minister is vast in that he has been working on these amendments and on the budget for many, many months. I would suggest that if the action is taken as suggested, the opposition should be provided with copies of these amendments in order that we can more closely scrutinize them.

I should like to know from the minister or the parliamentary secretary what sort of support might be provided members of the opposition who are generally staffed with a first and second secretary, in order that they might probe into the effects of these amendments. In this way they could go through the bill clause by clause and line by