

Income Tax Act

after eight o'clock, section 248 which, as hon. members know, has been carried as amended.

[Translation]

Mr. Béchard: I apologize, Mr. Chairman, for my absent-mindedness. What section, did you say, has been carried?

The Assistant Deputy Chairman: I explained to the committee that the hon. member for Edmonton West wanted to discuss section 248. It so happens that section 248 has been amended and carried on November 10. There is no question of a debate; I merely wanted to inform the committee.

Mr. Béchard: Mr. Chairman, if such is the case, there is nothing to add.

[English]

Mr. Aiken: With reference to the point of order, I think it was merely a suggestion of the hon. member for Edmonton West that this would be the last section to be discussed in the event that we completed everything else prior to that time. We will see that he is so advised.

At six o'clock the committee took recess.

AFTER RECESS

The committee resumed at 8 p.m.

The Deputy Chairman: Order, please. When the committee rose at six o'clock, section 220 was being considered.

[Translation]

Mr. Clermont: Mr. Chairman, it had been suggested this afternoon that sections 172, 174 and 180 be allowed to stand.

The government intends to introduce an amendment to section 172, but it is impossible for us to do it tonight in the two official languages.

As for section 174, the hon. member for Parry Sound-Muskoka (Mr. Aiken) has proposed an amendment and the government would also have an amendment to propose.

Regarding section 180, the hon. member for Parry Sound-Muskoka had pointed out that the period of ten days was too short; a minister will move an amendment to that section stating that this period be 30 days.

[English]

Mr. Aiken: Mr. Chairman, the parliamentary secretary having indicated that the government has two amendments to sections 174 and 180, I would be pleased to hear them.

Mr. Knowles (Winnipeg North Centre): On sections 172 and 174.

Mr. Aiken: No, 174 and 180. Section 172 is to stand. I am satisfied with the amendment to section 180 which would extend the time from ten days to 30 days. I have not yet seen the intended amendment to section 174, but if it goes some way to meet the objection I raised this afternoon I would most certainly be happy to consider it.

[The Assistant Deputy Chairman.]

[Translation]

The Deputy Chairman: Order. For mere procedural reasons, I think that the committee should stand consideration of section 220 to get back to sections 174 and 180.

[English]

Does the committee agree to stand section 220 at this time and revert to section 174?

Some hon. Members: Agreed.

Clause I, section 220, stands.

On clause I—section 174: *Reference to Federal Court or Tax Review Board of common questions.*

Mr. Clermont: Mr. Speaker, the amendment the government will be moving in a few minutes in connection with section 180, page 451, is as follows:

That section 180 as set forth in clause 1 of the said Bill be amended by striking out line 15 on page 451 and substituting the following:

'Court within 30 days from'

The amendment the department would like to put before the House in connection with section 174, page 446, is as follows:

That section 174 as set forth in clause 1 of the said bill—be amended by striking out lines 40 to 46 on page 446 and substituting the following:

Reference to Federal Court or Tax Review Board of common questions 174. (1) Where the minister is of the opinion that a question of law, fact or mixed law and fact arising out of one and the same transaction or occurrence or series of transactions or occurrences is common to assessments in respect of two or more taxpayers, he may apply to the Tax Review Board or the Federal Court—Trial Division for a determination of the question.'

• (8:10 p.m.)

[English]

The Deputy Chairman: The Minister of Agriculture moves:

That section 174 as set forth in clause 1 of the said bill—be amended by striking out lines 40 to 46 on page 446 and substituting the following:

Reference to Federal Court or Tax Review Board of common questions 174. (1) Where the minister is of the opinion that a question of law, fact or mixed law and fact arising out of one and the same transaction or occurrence or series of transactions or occurrences is common to assessments in respect of two or more taxpayers, he may apply to the Tax Review Board or the Federal Court—Trial Division for a determination of the question.'

Mr. Aiken: Mr. Chairman, I suggest that we could go immediately to section 180. The amendment is clear and understandable and exactly meets the point I raised this afternoon. I think we should pass it immediately. I then should like to discuss further section 174.

The Deputy Chairman: Does the committee agree to stand section 174 at this time and proceed with the amendment to section 180?