

*Income Tax Act*

McGrath). Therefore, having moved the motion itself he is technically considered to have made an intervention in the debate. His speech at the present time, which is in fact actually his first speech, would really be considered technically to be his second intervention and would close the debate. I would therefore give that caution to the House—that if the minister were given the floor at the present time, he would be closing the debate.

**Mr. Knowles:** Mr. Speaker, the last thing I want to do is to argue with Your Honour on the floor, but I should like to ask you to check that. There is no issue today as we are prepared to let him close the debate, but the authorities say there is no such thing as closing the debate on third reading. He certainly has the right to speak at least with unanimous consent, and we give it.

**Mr. Speaker:** Order, please. The House is the master of its own procedures in this particular respect. If it wants to hear the minister now and hear him again, the House can do that if it wishes. The hon. member has brought to my attention the fact that technically the minister is speaking a second time. When a minister does speak a second time I have to warn the House that if the House lets him speak a second time, he is closing the debate, unless the House wishes otherwise.

All I am doing is simply complying with the request of the hon. member for Gloucester. If the House wants to permit the minister to speak more than once it can do so, if it wishes to extend that privilege to him. Is the House ready for the question? The hon. Minister of Finance.

**Mr. Crosbie:** Mr. Speaker, I just want to speak for a minute or two at the conclusion—I think it is, I hope it is—of the third reading debate.

**Mr. Breau:** That depends on what you say.

**Mr. Crosbie:** Just listen now. I am a changed man. I want to thank hon. members opposite for their co-operation in having the bill proceed through second reading and committee stage and for the useful suggestions they have made. I will keep them in mind for the next time I have such a bill coming before the House.

I think I ought to explain to the House that it has come to our attention in the last day or two that there may be some technical changes needed in connection with several of the provisions dealing with term preferred shares. I may therefore have to come back to the House for changes to those provisions after the budget or even perhaps after the bill goes to the Senate.

**Mr. Breau:** You can do it in the next Parliament.

**Mr. Crosbie:** If the vote goes the wrong way tomorrow, it might be after the next Parliament.

I want to say in conclusion that I realize the Income Tax Act is very long and extremely complicated. If I am in government long enough to start some process of trying to

[Mr. Speaker.]

improve the legislation, I would certainly like to do that and would keep in mind the points that have been made.

Motion agreed to and bill read the third time and passed.

**Mr. Speaker:** Before putting the question on Bill C-18, I may just add a comment to the hon. member for Gloucester. I think if he will check the precedents he will find that the practice to which he was referring has been consistently applied to motions for second reading of a bill and inconsistently applied otherwise. I said he would be on a little firmer ground if we were at second reading. He is not entirely without precedent in his favour in attempting to extend the application, but it has not always been done at third reading stage.

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**CUSTOMS TARIFF**

## MEASURE TO AMEND

**Hon. John C. Crosbie (Minister of Finance)** moved that Bill C-18, to amend the Customs tariff and to make certain amendments to the New Zealand Trade Agreement Act, 1932, the Australian Trade Agreement Act, 1960 and the Union of South Africa Trade Agreement Act, 1932, be read the second time and referred to Committee of the Whole.

He said: Mr. Speaker, in moving second reading of the bill, I should explain that the purpose of the bill is to give effect to certain amendments to the Customs tariff which was proposed in the notice of ways and means motion tabled in the House on October 23.

The proposed amendments provide for a revised tariff schedule covering fruits and vegetables. It is to provide for the continuation in force of numerous temporary tariff reductions which were supposed to expire originally on June 30, 1979, and to provide consequential amendments to the legislation which implemented our preferential trade agreements with New Zealand, Australia and South Africa. Those changes relate to fruit products covered by these trade agreements on which duties are being changed.

Most of this legislation was introduced in the last session by the previous administration but was not approved before Parliament dissolved last March. I believe it to be the case that these proposals received broad support early in 1979 when they were introduced, or last November as a result of the budget. I therefore hope we can deal with them reasonably quickly.

These fruit and vegetable tariff changes are extremely important, I understand, in the long term well-being of the Canadian horticultural industry. By and large they give effect to recommendations made by the tariff board. The tariff board, after a study in this area, recommended both tariff increases and tariff decreases for this sector of the horticultural industry.

Although domestic producers supply the bulk of our fruit and vegetable requirements, the tariff board, in its long and detailed study, found that imports are capturing an ever-