

Income Tax

subclause or simply crossing the t's. The alteration of a rate of tax is not a technical change in any way.

● (1150)

I have suggested that there is a way of making changes. Further changes could be incorporated into a new Ways and Means motion or into the Bill. I take it that it is the Bill which the Government wants. If the Minister is now filing further notices of amendments to the Bill, of course, that is a further derogation from the Ways and Means motion.

The Minister is correct that amendments may be introduced in the Committee of the Whole. However, in case there is the idea that we had every opportunity to examine the Bill when even the Government's advisers did not know what was in the Bill, let me remind Hon. Members that first reading permission was given on Tuesday, December 7. The earliest time that Members received that information was December 9 due to the complex printing and so forth. Second reading was on Monday, December 13. Therefore, I suggest that almost no one had an opportunity to examine the Bill. One could almost suggest that an attempt was made to slide it under the door and have it passed. It would then be too late for any argument. This is a type of fast shuffle that has been known to happen.

I draw to the attention of the Chair that even the President of the Privy Council suggested that we had plenty of time to look at the Bill between first and second reading. He does not even understand it. He does not understand when the Bill was brought in or when it was delivered to Members so they could study this complex Bill of over 200 pages. I suggest that those responsible for tax policy in the Department of Finance have not yet fully explained a couple of Sections in the Bill.

I repeat my suggestion that the best way to proceed is to withdraw the Ways and Means motion with the permission of the House. There is no problem there. That can be withdrawn and a proper Ways and Means motion can be introduced. The President of the Privy Council is the one who insists that we follow the rules. On this occasion he would be the first to agree that the House should follow the rules as they are laid down.

Mr. Cosgrove: Mr. Chairman, in order to give a format for the resolution of the point raised by the House Leader of the Opposition, could I propose for his consideration that the amendments to the Bill, which I submit are technical, be tabled and that the Committee agree that the amendments be deemed to have been moved. If Hon. Members opposite argue, as they have this morning on the first item, that the Bill does not comply with the motion, they can raise that point with the Chair as soon as they see those technical amendments to Clause 1 or any other Clause. Therefore, we do not derogate in any way from their right to raise that matter, as they have done on the first Clause.

The point that I wanted to make was that I did not think it was fair for you or Members opposite to be talking about Subsection (1) even before I had the opportunity to introduce

technical changes to that Section. For all I know, Hon. Members opposite may have a different view from mine that the changes are technical in nature.

What I am suggesting is that in order for the House to deal with the Section, we have to have the Section before the House as proposed by the Government. Therefore, I propose that we lay before the House all of the changes which we say are relieving and technical. Members opposite will have an opportunity to analyze and consider them as we debate the issue. Your Honour will have the opportunity specifically to consider, as far as the first motion is concerned, whether the objection raised by the Opposition, with the amendments I am proposing on the first Section, do violate the rules and would require a separate Ways and Means motion.

Mr. Lewis: Mr. Chairman, I have no objection to receiving notice of these amendments, but it would seem to me that we are now dealing with a point of order. I would query whether you can table and make motions when speaking to a point of order. We have no objection to receiving the information but I just wonder if it can be done that way.

The Deputy Chairman: The Chair has delayed consideration of the point of order raised by the Hon. Member for Simcoe North in order to give other Hon. Members the opportunity to comment on it. I agree that the issue of the deemed moving of the Minister's amendments has now slipped into that discussion. I have recognized that because there may be a further technicality in that if the Committee decides to accept the Minister's proposal, I want to keep in mind that under that proposal the amendments to Clause 1 which the Minister has referred to would also be acceptable even if Clause 1 may be stood for the purpose of taking under consideration the objections raised by the Hon. Member for Simcoe North.

If the Committee is agreeable, I suggest the best way to proceed is to put the question to the Committee as to whether the proposal by the Hon. Minister of State for Finance that certain amendments be deemed moved and made available to the House would be acceptable and could then be attached to today's *Hansard*. We might consider that issue first. Is it the wish of the Committee to accept the proposal made by the Minister of State in that regard?

Mr. Lambert: Mr. Chairman, I think we are quite disposed to receive the notice of the Minister as mere notice. At the appropriate time he will have one of his colleagues move the amendments properly, as should be the practice of the House. We thank the Minister for offering to give us notice of the amendments at this time. We will take them under advisement and decide whether we will accept the essence of them.

However, with respect to the procedure, he should follow the proper procedure and have one of his colleagues move the amendment at the appropriate time, as we normally do. There is nothing difficult about that.

With respect to standing Clause 1 on an amending Bill, I do not know how Clause 1 could be stood.