

ing ways and means motion. This was introduced to the House on Thursday and the designated day was Tuesday. Now, we have a 110 page plus bill which was not available to the House until yesterday afternoon.

There is one question which arose in respect of a previous budget. Your Honour will well remember it as it caused grave difficulty. On that occasion, the bill that followed the passage of the motion did not conform with the terms of the motion. I have some very serious doubts about the procedure followed by the minister in this case. The quick survey I made this morning would indicate that in Part I of the bill there are at least 15 amendments to which there is no reference in the ways and means motion. In Part II of the bill there are seven such references, and Part III of the bill conforms with the motion.

In fact, there are two particular provisions, one in Part I and one in Part II, which are entirely new and are marked "new". It may be that the minister has an explanation for this, and we do agree that in some matters there are consequential amendments. It is readily understandable that when Clause 7 provides for something and Clause 8 is consequential upon Clause 7, an amendment to Clause 8 is required but would not be the subject of a detailed determination in the supply motion.

• (1510)

We have not had an opportunity to make that very detailed examination of this 110-page bill in relation to the Income Tax Act. We are being asked to debate it now. We saw it for the first time yesterday and, as I say, I raise these points of difference already. Somehow or other the minister may be able to give a valid explanation, but I raise this as a point of order in order to afford him an opportunity to have this particular point checked out. However, if we are to continue tomorrow or later today with the clause by clause study, the minister will readily understand that because of the timing he has put on this—certainly he understands the complexity of the Income Tax Act,—and the fact that we might have to take this blessed bill and blend it into the act so that one is not caught up in agreeing to what is nonsense and so that one can readily understand it, some better effort should be made in the future to ensure that this dilatory government does not rely on being able to put the gun to the head of the opposition.

Many of the provisions of this bill should have been in effect a month or six weeks ago. However, they are not proposed and the government says that we must pass these in a hurry or else the taxpayer will suffer. That is totally wrong. I want to come back to the original point I made in respect of Standing Order 60(11). I do not want the bill blocked, but I would like Your Honour to take up the matter to see whether there could be a reference to the committee on procedure to have this particular point straightened out.

Mr. Speaker: Is the hon. member rising on a point of order?

Mr. Nystrom: Mr. Speaker, I am rising in respect of the debate on second reading.

Income Tax Act

Mr. Speaker: Perhaps I might reflect briefly on the point raised by the hon. member for Edmonton West (Mr. Lambert). I appreciate his suggestion that the very interesting comment he made is not one which should be used by the Chair or by the House at this time to set aside this particular bill. He is perhaps, placing a caution on the proceedings of the House by suggesting that the matter be considered in due course by the Chair and also by the Committee on Procedure and Organization. When points of this nature are brought to the attention of the Chair they are normally, or I might say as a matter of fact, referred to the Committee for study. This is what certainly would be done again in this particular instance.

I would like to refer to one point made by the hon. member for Edmonton West to the effect that there is no precedent for this procedure. There is a precedent. It may be that it is not a good precedent and that perhaps we should not have followed this procedure in the first instance. If the hon. member would look at the House of Commons Journals for February 16, 1971 he will find that there were two resolutions proposed for consideration of the House. They were carried. There was a motion in respect of one bill that was passed on the two resolutions. Again, as I say, this perhaps is not a good precedent in the sense that it may be that the procedure at that point was not correct and that the point of order should have been raised at that time. In any event, however, there is a precedent for the procedure which is being followed at this time and the particular incident will be brought to the attention of the committee.

Is the minister rising to make his initial statement?

Hon. John N. Turner (Minister of Finance): Yes, if I might.

Mr. Speaker: I suppose the fear of hon. members is that perhaps the minister is rising to close the debate.

Mr. Turner (Ottawa-Carleton): Mr. Speaker, I think the way you suggest is the right way to handle the point of order, if I may say so with respect. We are about to commence debate on Bill C-170 to amend the Income Tax laws relating to the year 1972. I think it might be helpful if I took this opportunity to comment upon some of the more important aspects of the bill.

First, I should like to refer to a number of measures which are designed to assist individuals. One urgent priority confronting us is the threat posed to the financial security of those Canadians who have little or no ability to protect themselves from the burden of rising living costs. I refer principally to the aged, a large proportion of whom are women, and to the blind and disabled. A number of steps have already been taken by this government to assist this hard pressed group, including the indexing of the old age security pension, the increase in the old age security pension and the improvement of the benefits paid under the guaranteed income supplement. In addition, this bill proposes to increase the exemption allowed persons 65 years of age and over for income tax purposes from \$650 to \$1,000. I do not believe members of this House would want to penalize those men and women who have made sacrifices throughout their lives in order to save for their own retirement. This increased exemption