Point of Order—Mr. Cossitt MR. COSSITT—USE OF UNPARLIAMENTARY WORDS DURING DEBATES

Mr. Tom Cossitt (Leeds-Grenville): I would like to proceed to my second point of order, if that is in order. It goes back again to last Friday, on the same page, page 8711 of Hansard, where the Chair is reported as having said that in order to declare words unparliamentary-and that is roughly paraphrasing your statement-they must have occurred during the course of a debate. It is my contention that the publication is that for something to occur in the course of a debate-and the rule is that it is only unparliamentary when it occurs in the course of a debate-during questions of privilege, during motions under Standing Order 43, or during points of order, we are in a position to use unparliamentary language because, technically speaking, those matters are not debates. It is my contention that in Beauchesne's rules, the word "debates" is meant to be broadly interpreted; otherwise, for example, I could look across the floor at this time and say that the President of the Privy Council (Mr. Pinard) is a liar, and I would be called to order; yet I am speaking on a point of order. Therefore, according to your ruling on Friday, I would be able to do it and nobody could say anything about it.

Therefore, I am asking clarification from the Chair as to whether an hon. member is saying unparliamentary words if he utters them during an actual debate rather than during a question of privilege, during a point of order or during motions under Standing Order 43 and other types of matters which are not actually debates in this House.

Now I see it is ten o'clock, Madam Speaker. If it is ten o'clock, I would prefer to finish this tomorrow.

Madam Speaker: I think we should finish it today, if hon. members will allow me not to see the clock. It is not quite ten o'clock.

Mr. Cossitt: Maybe I could finish my point, then.

Madam Speaker: I think I can explain to the hon. member—order, please. The hon. member for Leeds-Grenville.

Mr. Cossitt: Well, I was simply saying that I would prefer to finish tomorrow as it is ten o'clock, rather than prolonging the other proceedings which are to start now. As I understand it, at ten o'clock you must proceed to other business, unless there is unanimous consent to do otherwise. Therefore, unless I am totally blind, I see it is ten o'clock and I would ask permission to continue this matter tomorrow.

• (2200)

Madam Speaker: Order, please. I have already ruled on that question so I do not think we need to pursue it tomorrow. What I said in the course of debate, and when I say "in the course of debate" I mean debate in the largest sense, was that in order that they be declared unparliamentary, words must have been said in the course of debate. I must have heard them and they must be recorded in *Hansard*.

I must tell the hon. member that I hear a lot of things whispered around here during the course of debate, but they are not all recorded in *Hansard*. Some of them might be quite unparliamentary, but they must have an official character so that they can be declared unparliamentary.

I cannot identify the hon. member who allegedly uttered those unparliamentary words, and therefore the question is obviously closed.

PROCEEDINGS ON ADJOURNMENT MOTION

[Translation]

A motion to adjourn the House under Standing Order 40 deemed to have been moved.

INCOME TAX—INQUIRY WHETHER DECISIONS CONCERNING CANADIANS WORKING ABROAD WILL BE RESPECTED

Mr. Marcel Roy (Laval): Mr. Speaker, last March 26 I asked the Minister of National Revenue if Canadian citizens living in Quebec enjoy the same advantages as the other Canadians as far as the export market is concerned. My purpose in taking the floor tonight is to ask the Quebec government authorities whether Quebecers are considered to be on an equal footing with other Canadians when it comes to taxation or international trade expansion, or whether Canadians residing in the province of Quebec are considered as second-class citizens on the international market.

I also asked the minister if after two and a half years now more than 2,000 Quebecers and Quebec firms are being penalized because the Lévesque-Parizeau government refuses to acknowledge following a written guideline that those firms or those 2,000 Quebec citizens who went to work abroad were granted non-resident status. Only Quebecers find themselves in that situation, particularly when we consider the importance for Canada to develop its manufactured products export trade, not only on the traditional American market but also on other markets abroad.

• (2205)

The Canadian government has set up a new structure, namely, a special committee which was to look into the possibility of creating a national trading corporation precisely to direct all our talented people, engineers, workers in small and medium-size businesses, toward export markets. The Canadian Government granted non-resident status to all Canadians who for two and a half years now have enjoyed the benefits extended through that written guideline. But unlike Ontario and all the other provinces Quebec has refused to acknowledge the non-resident status granted by Canada. The objective was to develop export markets because the Government of Canada, like the other provinces, is aware that \$1