• (3:10 p.m.)

## GOVERNMENT ORDERS

### INCOME TAX ACT

The government resumed, from Monday, November 29, consideration in committee of Bill C-259, to amend the Income Tax Act and to make certain provisions and alterations in the statute law related to or consequential upon the amendment to that act—Mr. Benson—Mr. Laniel in the chair.

On clause 1—Section 167: *Application to Review Board for time extension.*

**The Deputy Chairman:** Order. I invite hon. members who may wish to leave the chamber to do so as quickly as possible in order that we can proceed to the work of the committee.

In accordance with the statement of the President of the Privy Council, as recorded at page 9992 of *Hansard* of November 29, the committee will now resume consideration of sections 167 and 168, 169 to 180 inclusive, followed by part XV and part XVI, sections 220 to 247 inclusive. I must bring it to the attention of the committee that section 166 has been agreed to. The committee has an amendment to section 167 before it, proposed by the hon. member for New Westminster, as indicated at page 9664 of *Hansard*.

Shall the amendment to subclause 167 carry?

**Some hon. Members:** Carried.

**The Deputy Chairman:** Shall I put the amendment again?

**Mr. Gray:** Mr. Chairman, would you inform us which clause you are calling at this point as it is difficult to hear. Is it 167?

**The Deputy Chairman:** I appreciate the point made by the hon. member. There has been quite a bit of noise while going into committee and I would invite hon. members to let the committee proceed as quickly as possible with the study of the clause in front of us. If any hon. members wish to have personal conversations, I think these should be carried on behind the curtains. It is very difficult, even for the Chair, to hear what is being said. The committee is studying clause 167 at this time and the question is on the amendment moved by the hon. member for New Westminster, which reads as follows:

That subsection (1) be amended by the deletion of the words "because of the death, incapacity, sickness, or bankruptcy of a taxpayer".

And that the same words be deleted from subsection (4).

Is the committee ready for the question?

[*Translation*]

**Mr. Béchard:** Mr. Chairman, hon. members will recall that the last time we dealt with that section, the hon. member for New Westminster (Mr. Hogarth) wanted it to be amended because it was a little restrictive and would be unfair under certain circumstances. For instance, should the secretary forget to send the letter or the notice required, this could cause a wrong to the taxpayer. This is why the hon. member for New Westminster had moved that amendment which is acceptable and approved by the government.

With the committee's permission I would like to read the government's amendment to section 167.

**The Deputy Chairman:** Order. Does the Parliamentary Secretary suggest that the first amendment be withdrawn with the unanimous consent of the House because the government wants to move another one?

**Mr. Béchard:** Mr. Chairman, I suggest that it be withdrawn because the government's proposed amendment meets with the hon. member's wishes.

[*English*]

**The Deputy Chairman:** The parliamentary secretary is suggesting that the government has an amendment to replace the amendment moved by the hon. member for New Westminster. This can only be done either by voting on the amendment or withdrawing it by unanimous consent. Does the committee give unanimous consent to allowing the hon. member for New Westminster to withdraw his amendment?

[*Translation*]

I wish the Parliamentary Secretary would tell me whether the hon. member for New Westminster agrees that his amendment be withdrawn.

**Mr. Béchard:** Mr. Chairman, the hon. member for New Westminster, is aware of the government's amendment. He agrees to withdraw his own amendment.

[*English*]

**The Deputy Chairman:** Does the committee give unanimous consent to the withdrawal of the amendment moved by the hon. member for New Westminster?

**Mr. Aiken:** Mr. Chairman, if the hon. member for New Westminster is prepared to withdraw his amendment, then I see no objection to that course.

[*Translation*]

**Mr. Béchard:** Mr. Chairman, is it the wish of the committee that I read the government's proposal?

[*English*]

Is it the wish of the committee that I read the government's amendment?

[*Translation*]

**The Deputy Chairman:** Order, please. If the parliamentary secretary only wants to read his motion, the Chair will allow him to do so, but he cannot move another amendment until the amendment which is now under study has been withdrawn. Perhaps the parliamentary secretary might read his amendment for the information of hon. members.

**Mr. Béchard:** I am sorry, Mr. Chairman, but my understanding was that the committee had agreed unanimously, following consent of the hon. member for New Westminster.

**The Deputy Chairman:** Order, please. The Chair was under the impression that the hon. member for Parry Sound-Muskoka (Mr. Aiken) wanted clearer confirmatin of the desire of the hon. member for New Westminster to