

Income Tax Act, a surtax be payable equal to 3 per cent of the amount of tax as determined under section 39 or 69 of that act, as the case may be.

3. That for the 1968 and 1969 taxation years, in addition to the income tax otherwise payable by an individual under the Income Tax Act, a surtax be payable equal to 3 per cent of the amount of the basic tax as determined under section 33 of that act in excess of \$200.

4. That for the taxation years commencing after November 1968 a corporation shall during the 12 months period ending 2 months after the close of each taxation year, pay to the Receiver General of Canada

(a) on or before the last day of each of the 12 months in that period, an amount equal to one-twelfth of the tax as estimated by it at the rate for the taxation year

(i) on its estimated taxable income for the year, or

(ii) on its taxable income for the immediately preceding year,

(b) on or before the last day of the month ending 3 months after the close of each taxation year the remainder of the tax payable on its taxable income for the year at the rate for the year and that for the taxation year commencing in the period after November 1967 and before December 1968 a corporation shall during the 10 months period ending 2 months after the close of its taxation year pay to the Receiver General of Canada

(c) on or before the last day of

(i) the 2nd month,

(ii) the 4th month,

(iii) the 6th month,

(iv) the 8th month and

(v) the 10th month

in that period an amount equal to one-fifth of the tax as estimated by it at the rate for the taxation year

(vi) on its estimated taxable income for the year, or

(vii) on its taxable income for the immediately preceding year,

(d) on or before the last day of the month ending 3 months after the close of its taxation year the remainder of the tax payable for the year at the rate for the year.

[Translation]

Mr. Grégoire: Mr. Chairman, I rise on a point of order. Does a resolution such as this one not call for 48 hours notice. In fact, does standing order 41 not stipulate that:

Forty-eight hours' notice shall be given of a motion for leave to present a bill, resolution or address, for the appointment of a committee or for placing a question on the order paper;

It is quite clear here.

A motion for leave to present... a resolution.

That is exactly what we are doing at the present time. However, no 48 hours notice has been given since the resolution appeared only yesterday in *Votes and Proceedings* and that there is still no mention of it on the orders of the day.

Income Tax Act

Besides, standing order 41A says this:

Unless notice of motion has been given under standing order 41, any member proposing to raise a question of privilege—

I am sorry, Mr. Chairman, it is standing order 42 which applies here and I quote:

A motion may, in case of urgency and pressing necessity... be made by unanimous consent of the house—

In this case, the Minister of Finance (Mr. Sharp) introduced the motion for the adoption of the resolution under standing order 41 without 48 hours notice, or without asking for the unanimous consent of the house.

Mr. Chairman, I notice that there is no mention of it yet on the order paper, or in the orders of the day. I will admit that a resolution appeared in today's *Votes and Proceedings*, but there was no mention of it in the orders of the day.

Item No. 2 of the orders of the day reads as follows:

House again in committee of ways and means.

And then, there is a note concerning the resolutions, and I quote:

Text of ways and means (customs tariff) resolutions appended to the notice paper of *Votes and Proceedings* of November 6, 1967.

But there is no mention at all of the text of the resolution, which appears in today's *Votes and Proceedings*. Tomorrow it will be mentioned in item No. 2 of the orders of the day under the heading: "House again in committee of ways and means". But it is not yet mentioned because 48 hours have not expired yet since notice was given that such resolution had been laid. That only makes 24 hours and it is only tomorrow that the committee could normally consider it.

Now, this 48 hour notice also applies to the committee of ways and means. I admit that for the house to resolve itself into the committee of ways and means, a motion can be introduced and be agreed to without debate, but once the committee of ways and means is set up and we are asked to discuss such a resolution, a 48 hour notice is required, under standing order 41, which specifically stipulates:

A motion for leave to present... a resolution.

That is the case here.

Then, Mr. Chairman, as less than 48 hours have elapsed since notice has been given, as no mention is made of the resolution in item 2 of orders of the day, and as the minister has