some other source, the special averaging under section 119 is available to him.

Mr. Burton: I have a couple of follow-up questions. I may have missed something that the parliamentary secretary said with regard to section 12(1), but my question was related to the bracketed portion of that section on page 26. Is there some other area which would bring in an instalment of the sale price of agricultural land—unless the parliamentary secretary is suggesting the case where agricultural land was sold for mining purposes or something like that? Was that what he meant?

Mr. Mahoney: No, Mr. Speaker, I just wanted to make it clear that agricultural properties are excluded from this whole provision. If an agricultural property is sold for cash in the customary way on an agreement for sale or with a mortgage back there is no problem but you can have a situation where agricultural property is sold for a share of the crop over a period of years. While we want to be sure that this is regarded as an income transaction, when it comes to other resource industries, a mine or oil property or something like that, we also want to make sure that a similar sale of agricultural property is regarded as a capital transaction rather than an income transaction.

Mr. Burton: With regard to the situation concerning accrual accounting that the parliamentary secretary responded to, will it be possible—

The Chairman: Order, please. I have to interrupt the hon. member to report progress. I would not want him to ask the question and then not give the hon. parliamentary secretary time to reply.

Progress reported.

Mr. Deputy Speaker: It being one o'clock I do now leave the chair.

At one o'clock the House took recess.

AFTER RECESS

The House resumed at 2 p.m.

ROUTINE PROCEEDINGS

ENVIRONMENTAL POLLUTION

REFERENCE OF POLLUTION OF OCEAN TO STANDING COMMITTEE—REQUEST FOR UNANIMOUS CONSENT TO MOVE MOTION UNDER S.O. 43

Mr. Frank Howard (Skeena): Mr. Speaker, pursuant to Standing Order 43, I seek the permission of the House to move a motion of urgent and pressing necessity, namely:

That this House, knowing that tankers and freighters are frequently smothering or poisoning our undersea gardens and that there is loss of marine life as a result thereof and having the desire to co-operate with the Minister of the Environment in his declaration that we must take a coastal initiative herewith refers to the

Bell Canada Rates

Standing Committee on Environmental Pollution the question of the need to extend Canada's jurisdiction seaward to include the continental shelf and slope.

The urgency of the matter is so self-evident that I do not desire to embark on any explanation.

Mr. Speaker: The hon, member might find it difficult to do this under the terms of Standing Order 43. He will first need the unanimous consent of the House. I will inquire whether he has this unanimity. Is there unanimous consent?

Some hon. Members: Agreed.

Some hon. Members: No.

Mr. Speaker: There is not unanimity. The hon. member's motion cannot be put at this time.

MOTION TO ADJOURN UNDER S.O. 26

COMMUNICATIONS

BELL CANADA APPLICATION FOR INCREASED RATES—REQUEST FOR INVESTIGATION

Mr. David Lewis (York South): Mr. Speaker, I ask leave, seconded by the hon. member for Winnipeg North Centre (Mr. Knowles), to move the adjournment of the House under Standing Order 26, for the purpose of discussing a specific and important matter requiring urgent consideration, namely, the indefensible application by Bell Canada Limited for a substantial rate increase in a year of record profits and the need to examine the purposes of the requested rate increase and, generally, to seek more effective ways of preventing Bell Telephone from abusing its monopoly position to exploit its customers.

Mr. Speaker: The hon. member for York South (Mr. Lewis) has given the Chair due notice of his intention to request leave to move the adjournment of the House for the purpose of debating the matter stated by him. There is little doubt that the matter raised by the hon. gentleman is of national interest and of much concern to Canadians generally. Having said that, it remains for the Chair to determine whether the proposed matter meets the requirements of Standing Order 26 in that the question is such that it requires immediate and urgent consideration by this House.

It does seem to the Chair that Parliament, by virtue of the Railway Act, has delegated its authority to the Canadian Transport Commission and has established machinery and procedures for the purpose of dealing with applications for rate increases by the Bell Telephone Company.

It also appears to the Chair that the hon. gentleman, in the main, is asking for a review or a reconsideration of the statutory powers of the Transport Commission. That is my understanding of the closing words used by the hon. member in his notice and I quote, "to seek more effective ways of preventing Bell Telephone from abusing its monopoly position to exploit its customers". It may well be that such a review or reconsideration of the powers of the commission might be desirable, but it does not seem to