

*Income Tax Act*

For that reason, sir, it did seem to me that the amendment was not in order but, of course, I bow to the Chair in any decision.

[Translation]

**Mr. Gregoire:** Mr. Speaker, I think that precisely on second reading, we discuss the principle of the bill. Well, it is actually a matter of principle for us to make sure that the legislation is drafted in such a way that our Canadian citizens can understand it instead of having to come up against its ambiguous points.

That is why we submit it is actually a matter of principle that the wording of this legislation be simplified so it can be understood. Therefore, I submit that this amendment is completely in order even if it is moved at this stage.

It is unfortunate this amendment might delay the passing of Bill C-95, but I submit to you, Mr. Speaker, and to the Secretary of State, that it will take less time to have it simplified now than to wait until we are in committee where there would have to be amendments on every section, one after the other and that, in order to find a more simple wording so that every Canadian citizen can understand the act.

The trouble now is that our legislation cannot be made out, particularly the Income Tax Act. So, we might as well revise it now, at this stage, rather than wait until it is discussed in committee because that would mean longer delays in the passing of the bill.

**Mr. Jean-Pierre Côté (Longueuil):** Mr. Speaker, all I can say on the amendment moved by the hon. member for Quebec West (Mr. Plourde) is that its wording seems still more complicated than the wording of the bill in question.

**Mr. Gregoire:** So, you do not like complicated things? It was with a view to—

[Text]

**Mr. Deputy Speaker:** The arguments which have been submitted on the point of order do not change the opinion which I had, *prima facie*, upon the point of order concerning the amendment proposed by the hon. member for Quebec West (Mr. Plourde). The opinion I had at the time, and which I should like to confirm now, having heard argument, is that there are certain amendments which are proposed, but which would be proposed normally in the course of the debate before the committee. I should like to cite as authority in support of this proposition Beauchesne's fourth edition, citation 390, which reads as follows:

An amendment to the second reading of a bill which covers alleged defects that can be remedied when the measure is considered in committee was ruled out by Speaker Glen on June 17, 1942, on the ground that it exceeded the limits prescribed by the rules and practice of both the United Kingdom and the Canadian House of Commons.

Then, I should like to cite May's sixteenth edition, page 531, as follows:

The amendment must not be concerned in detail with the provisions of the bill upon which it is moved, nor anticipate amendments thereto which may be moved in committee.

These two authorities confirm and substantiate the principle which I have brought to the attention of the house and which, in my opinion, show that the amendment is not in order and cannot be received at this time.

[Translation]

**Mr. Gilles Gregoire (Lapointe):** Mr. Speaker, I rise on a point of privilege, and I draw to your attention standing order 12, which reads:

—in explaining a point of order or practice, he shall state the standing order—

I should like to know the number of the standing order in question.

**Mr. Deputy Speaker:** If the hon. member reads on the standing order, he will see that one has to state the standing order or authority. For the hon. member's information, I referred to two authorities.

[Text]

**Hon. George C. Nowlan (Digby-Annapolis-Kings):** Mr. Speaker, in rising to take part in this debate on second reading I must first express my appreciation of, and my sympathy with, the amendment which has just been moved. I think every one of us who has had anything to do with the Income Tax Act would dearly love to see the language simplified to a much greater extent than has hitherto been possible. I am afraid that from time to time when that has been attempted, the result has been more confusion and less clarification. At least, it is a highly desirable objective, and I should like some day to see it achieved, although frankly I doubt if that can ever be done with a taxation statute as complicated as the one with which we are dealing at the moment.

Before I start on my brief résumé of the criticisms we on this side of the house may have in respect of the income tax bill, and I propose to be brief, I should like to make something very plain to the house leader with whom I have had a preliminary discussion on this matter. There are various members on this side of the house who would like to take part in this debate and who have suggested to me that they would like to speak on second reading. I know that for various reasons it is desirable to proceed with second