

Estate Tax Act

things". The Minister of Finance has given an explanation, but from the viewpoint of the decision of the Chair I may say that I cannot open the door to unlimited discussion and abolish the rule of relevancy by holding that "among other things" makes it possible to introduce any kind of an amendment which is not mentioned in the resolution. An amending act does not permit discussion of the main act.

Of course, if later on when the act is introduced some hon. members think objection should be raised as to the sufficiency of the notice, then this may be discussed. The hon. member for Kenora-Rainy River has also referred the Chair to citation 268 of *Beauchesne*. I would say that this citation has no relation to the subject of relevancy but rather to amendments in committee of ways and means. Of course, if an amendment is submitted to the committee, its validity can be examined, but in relation to its contents. I would refer the hon. member to citation 276, paragraph 2 of *Beauchesne's* fourth edition, which relates to the previous one and which confirms the views I have just expressed. There may be a general discussion as to all the amendments which are indicated by the resolution, but the discussion must be relevant to any of those items, or all of them.

Mr. Martin (Essex East): May I be permitted to ask a question for clarification? On the basis of the ruling which Your Honour has made or is about to make, one is precluded from discussing at this stage anything except the enumerated proposed amendments. I readily admit we are only discussing the resolution stage, not the bill, as I mentioned a moment ago. But there are more than these enumerated amendments about to be introduced, and they are covered by the phrase "among other things". So the situation is that one is at the mercy of those who know the contents of the bill if one is to be in order in discussing this matter, because obviously if one had any foreknowledge about the matters to be covered by the proposed amendments which are greater in number than those which are enumerated he could deal with all those undisclosed amendments.

However, one is precluded from doing so, not by the Chair and not by the rules but by the knowledge which is possessed only by the authors of the bill. Surely, the hon. member for Kenora-Rainy River is in as strong a position as the chairman of this committee who does not, I presume, know the contents of this bill. It may be that the very matters which the hon. member for Kenora-Rainy River has been discussing are matters which are covered by the phrase "among other things", not in the enumerated six clauses. The only one

who is in position to govern the situation in terms of relevancy of which Your Honour speaks would be the Minister of Finance. Surely we are not to be placed in a position of that kind, and the hon. member ought to be allowed at this stage the latitude he seeks, because the very matters he mentioned may be among other things not referred to in the six clauses which appear on page 7.

The Chairman: I thought I had dealt with the objection raised by the hon. member for Essex East. In my view, the resolution which is before the committee of ways and means can have reference only to the imposition or reduction of taxation. The bill itself may have reference to other aspects than those indicated here. If it does, then these new matters may be discussed in committee of the whole on clause 1 of the bill. Therefore, I would think that the ruling which I have indicated, and which I reiterate, should be accepted.

Mr. Benidickson: On paragraph 1—may I combine it with paragraph 2, because I think they are closely related—I take it that under the statute as it existed one would be entitled to an exemption by reason of an intended charitable bequest if that bequest was made to an organization. A person may have an idea that he would ask his trustees to set up some scholarship which would be at the discretion of the trustees, and I take it that under the act, despite what the average testator might think, he is not entitled to the deduction from taxation as a charitable bequest. So what the minister is doing here is, first of all, indicating that specifically the act can be extended to a charitable foundation. In the definition will it later be indicated whether that is a foundation of the testator or other foundation such as The Atkinson Charitable Foundation, and so on.

Mr. Fleming (Eglinton): There is, as I am sure the committee will appreciate, a difference between a direct gift to a charity which is actually engaged in a charitable operation and a gift to an organization as, for instance, a foundation which through its trustees or board of directors distributes money among organizations which are directly engaged in charitable enterprise. Hitherto, under the Dominion Succession Duty Act and thus far under the Estate Tax Act only the former case has been treated as a gift to charity. Now it is proposed to enlarge the scope of the rule in order to provide that a gift to a charitable foundation shall be regarded for the purpose of the act as a charitable gift.

Mr. Benidickson: Would the minister indicate that under present law my rather rough interpretation was correct, that if a