

It will be seen, therefore, that while the substantive clauses of Bill C-207 are, in general, substantially new, clauses 2, 3, 4 and 8 of Bill C-207 are a repetition of the clauses in Bill C-193 which was defeated on third reading.

Hon. members have referred to a ruling which the Chair made last year in connection with the transport bill. The hon. member for Acadia in particular and also the hon. member for Winnipeg North Centre referred to this ruling. I am in agreement with what the Chair stated at that time, namely:

The cumulation, however, of all these added changes does not obviate the basic requirement that no part of the new proposal should be inconsistent with the committee's previous decision.

That is a quotation from the ruling of the Chair made on January 26, 1967 (p. 1233, *Journals*, 1967-8) on an appeal from a ruling of the chairman of the committee of the whole when the committee was considering the transport bill. In other words, what we have to guard against is putting the house in a position where it might have to take a decision which in part would be inconsistent with a decision taken previously. I suggest to the house that this is exactly what the house would be doing if it were allowed to adopt clauses 2, 3, 4 and 8 which are exact repetitions of the clauses in Bill C-193 which was defeated on third reading.

For all these reasons my suggestion would be that Bill C-207 should be withdrawn and a new measure introduced which would take into account the fact that there should be no contradiction between it and the decision taken previously.

I should like to bring to the attention of the house a citation from May's seventeenth edition, page 522, which is as follows:

If it should become necessary, before the second reading of a bill, to make considerable changes in its provisions, such changes can only be accomplished, at this stage, by discharging the order for the second reading and withdrawing the bill.

I should bring also to the attention of hon. members that in my view this does not invalidate the ways and means resolution which was adopted last Friday. A new bill based on that resolution and containing clauses which in my view are acceptable and not in contradiction to the principle of the decision on the former bill can be submitted readily to the house, introduced and considered for first reading.

I therefore consider that an order of the house should issue for the withdrawal of the

### *Income Tax Act*

bill now before the house so that the government may have an opportunity to introduce a new measure.

### PROCEEDINGS ON ADJOURNMENT MOTION

#### SUBJECT MATTER OF QUESTIONS TO BE DEBATED

**Mr. Speaker:** It is my duty, pursuant to provisional standing order 39A, to inform the house that the questions to be raised at ten o'clock this day are as follows: The hon. member for Saskatoon (Mr. Brand), Indian Affairs—Saskatchewan—medical decision respecting sterilization and contraceptives; the hon. member for Springfield (Mr. Schreyer), Agriculture—potatoes—imports from United States into western Canada; the hon. member for Okanagan-Revelstoke (Mr. Johnston), Company of Young Canadians—reported subsidization of private schools in British Columbia.

At six o'clock the house took recess.

### AFTER RECESS

The house resumed at 8 p.m.

**Mr. Deputy Speaker:** Government order No. 69, second reading of Bill No. C-207, to amend the Income Tax Act.

### INCOME TAX ACT

**Hon. Mitchell Sharp (Minister of Finance):** Mr. Speaker, in accordance with the ruling made by His Honour at 6 p.m. I move that the order for second reading of Bill No. C-207 be discharged and the bill withdrawn.

Motion agreed to.

**Mr. Sharp:** Mr. Speaker, I ask for leave to revert to routine proceedings for the purpose of introducing a bill based on the ways and means resolution adopted on Friday, February 9.

**Mr. Deputy Speaker:** Does the house give unanimous consent to revert to routine proceedings for the purpose of introducing a bill based on the ways and means resolution adopted on Friday, February 9?

**Some hon. Members:** Agreed.

**Mr. Sharp:** Mr. Speaker, the bill which I am asking leave to introduce is similar to Bill No. C-207 except that it removes those clauses to