Income Tax

now. If we cannot settle the matter, they can return with the subject whenever they want.

Mr. Lewis: Just once more, Mr. Speaker. I am not going to sit here and listen to any more comments from the Government House Leader. When we raise a question of privilege, as far as I am concerned I object to its being referred to as a waste of the time of the House. You decide that, not him.

The Acting Speaker (Mr. Corbin): The Chair has listened to the comments of Hon. Members. The Chair recognized the Hon. Member for Simcoe North on a point of order. Once recognized, he proceeded to submit a question of "privilege".

I would like to draw to Hon. Members' attention Standing Order 20(2) where a procedure is laid out for the giving of notice of matters of privilege other than one arising out of the proceedings in the Chamber during the course of a sitting. I think Hon. Members would be well advised to adhere to that usual procedure and give proper notice in writing, if Hon. Members cannot in the meantime resolve the matter raised under the points of order before the continuation of the sitting later on this day. In any case, I think we should proceed to Orders of the Day.

• (1120)

POINT OF ORDER

MR. McKINNON—REQUEST FOR CLARIFICATION OF REMARKS FROM CHAIR

Hon. Allan B. McKinnon (Victoria): Mr. Speaker, I rise on a point of order.

The Acting Speaker (Mr. Corbin): The Hon. Member for Victoria rises on another point of order?

Mr. McKinnon: Yes, another one. Mr. Speaker, I am simply asking for some clarification and guidance on our future behaviour in this House concerning rising on points of order. In yesterday's debate, the Speaker pointed out in pretty firm tones, as recorded at page 22816 of *Hansard*, the following:

I will hear the Hon. Member for Hamilton Mountain (Mr. Deans). I will not hear any other Member.

Further on, the Speaker said:

Order, please. Hon. Members will understand that I have heard enough commentaries on this point of order.

I was in the House on February 3 and raised an objection to a philosophical debate which was going on under the guise of points of order raised by two Hon. Members from two different Parties. The order of business was the Old Age Security Act, which I rather wanted to debate and proceed upon in the hopes that we could change the mind of the Government about the indexation rule which it was attempting to apply to old age pensioners. At that time the Acting Speaker said:

There is no way that the Chair can refuse to see an Hon. Member on a point of order.

At that time I asked the Acting Speaker a question as follows:

Mr. Speaker, we have a very important Bill in front of the House concerning old age pensions. I wonder if you could not see any further points of order and let us get on with that Bill.

In reply, the Acting Speaker stated:

There is no way that the Chair can refuse to see an Hon. Member on a point of order. That is not an option open to the Chair, unless, of course, the House wishes to provide a very clear-cut order to the Chair in that regard.

Now I am completely puzzled. Was the Speaker right yesterday when she said she would not see people and that she had heard enough, or was the Acting Speaker correct on February 3 when he said that there was no choice open to the Chair? Perhaps Your Honour could guide us in this matter.

Hon. Yvon Pinard (President of the Privy Council): Mr. Speaker, the Hon. Member for Victoria (Mr. McKinnon) is reflecting on a decision rendered yesterday, and it is a shame that he wastes the time of the House in the way he is now.

The Acting Speaker (Mr. Corbin): The occupant of the Chair certainly cannot comment on the matter raised by the Hon. Member for Victoria in the context in which he makes his remarks. I think the best course to follow now would be to take that matter under advisement.

GOVERNMENT ORDERS

[English]

INCOME TAX

AMENDMENTS TO STATUTE LAW

The House resumed from Monday, February 14, 1983, consideration of the motion of Mr. Lalonde that Bill C-139, to amend the Statute Law relating to Income Tax (No. 2), be read the second time and referred to a Committee of the Whole.

Mr. Scott Fennell (Ontario): Mr. Speaker, I would like to discuss the Bill which is before the House today. I must discuss it in somewhat general terms because of the reduction in the time available.

In the budget and comments by the previous Minister of Finance, it was indicated that this measure was housekeeping. I would call it state control and intervention. As we all know, with regard to income tax forms it is up to the individual to understand the Act and to make out his own form, keeping his own files and determining, on his own, the amount of taxes which should be paid; and then it can be challenged by the Department of National Revenue.

The President of the Institute of Chartered Accountants for Ontario recently gave a speech wherein he stated: "Even tax professionals admit they have difficulty understanding". Before we know it, there will be a new budget, a new tax Bill.