

Income Tax

and moved. They were then distributed. That is not my experience because I was not in the House in 1971, although perhaps the Hon. Member was. That is the advice I have from my officials and that is what I was trying to do. I was attempting to observe the practice and precedent of the House.

Mr. Lambert: It is my recollection that it was handled in the same way that my colleague from Mississauga South is attempting to do it now. The point is that until an amendment is reached, it is not moved. I am sure the Minister will agree that we have proceeded with amendments in recent years in that way. The Bank Act is an example. Both the Opposition and the Government can show the proposed amendments. Discussions then take place through the usual channels. Suggestions can be made for improving amendments. But there is no formal moving. I do not know why the Minister insists upon that. What he has just disclosed to my colleague does not help at all. We would like to see them and this can simply be done by circulating them. At the appropriate time the amendments are moved.

Mr. Cosgrove: Mr. Chairman, the Hon. Member is renowned for his memory. It is my brief experience in the House that Hon. Members look to senior Members of the House for their experience and comments on former practice. Perhaps the Hon. Member could assist me by producing a record of the approach that was taken when this type of amendment to the Income Tax Act was last before the House.

My information on the record of the proceedings of the House, which is what I am acting upon, is that the tax reform Bill, C-259 in 1971, was dealt with in the way that I proposed at the outset. That is, the Government's intention is obviously not known until the Government takes the step to move the amendment. Otherwise, they are not amendments; they are ideas or thoughts. We could be back to where we started three years ago in terms of looking at amendments to the Bill.

Our proposal is to give them the validity of the intention of the Government. We would move them and, as was the case in 1971, unanimous consent is given that they be accepted as the intention of the Government by way of amendments. Hon. Members opposite will look at them and if they have suggestions to make in the Committee of the Whole, we would be more than pleased to consider them.

Mr. Blenkarn: Mr. Chairman, briefly reviewing the Minister's suggestion about adding further groups, we would have some difficulty with Clause 22. However, we certainly could add Clause 102 to the grouping. If the Minister will leave us some time to determine the exact relationship, we may well be able to accommodate him by adding a Subclause of Clause 22 and the Subclause of Clause 26. However, we would like to consider that for a moment.

● (1140)

In any event, if we could deal with the balance of Clause 4, all of Clause 5, all of Clause 102, Subclause 21(11) and

Subclause 54(3), that would be satisfactory at this point. However, as I said, we would reserve the right to co-operate with the Minister even further by adding further Subclause as might be appropriate after we have an opportunity to consider the matter in more detail. Is that satisfactory to the Minister?

The Assistant Deputy Chairman: Order. The Chair has attentively listened to comments of Hon. Members. The Chair must be concerned with the orderly procedure of the work of the committee. It may be one thing for Hon. Members to agree to circulate among themselves amendments before they are formally put to the House, but it is another matter for the Chair to be considerate of Hon. Members' rights in putting those motions to move amendments in their proper order as debate takes place on each of the Clauses. There is some incipient difficulty involved in the way in which Hon. Members seem to want to agree to proceed. The Chair should remind Hon. Members that it may be one thing to agree to debate the subject matter coming under a number of various Clauses, but it is quite another matter to dispose of them.

The Chair should remind Hon. Members, for example, that if we were to group together Clause 21 and Clause 54 for debate and then for disposal, it would not be possible at a further stage of debate to come back and reopen those Clauses unless there was unanimous consent. That may be a difficulty of which the Chair should warn Hon. Members.

Mr. Riis: Mr. Chairman, in conversation with the Hon. Member for Mississauga South, we have determined that there should be one short change to our recommendation. We should be dealing with Subclause 21(11) instead of Subclause 22(11).

Mr. Blenkarn: That is right.

Mr. Riis: I just make that comment for clarification.

Mr. Fisher: Yes, I wondered about that.

The Assistant Deputy Chairman: Let us understand each other. We are grouping these various proposals for debate, but the Chair will place them before the House for their disposal as we reach consideration of the individual Clauses. That is the Chair's understanding of the procedure by which we will be guided over the course of the next few hours. Is that agreed?

Some Hon. Members: Agreed.

The Assistant Deputy Chairman: It was agreed earlier that we follow the suggestion of the Hon. Member for Mississauga South and deal next with Clause 4(6).

Mr. Blenkarn: Clause 4(6), yes.

The Assistant Deputy Chairman: First of all—

Mr. Blenkarn: Well, Clause 4.

The Assistant Deputy Chairman: —let me put before the House the following question for its consideration: Shall Subclause 4(1) carry?

Some Hon. Members: Agreed.