

*Research*

In other words, it is legislation that isn't. As a matter of fact, the bill that is brought before parliament is the bare bones. The real operation is conducted by regulations which are not subject to review by parliament. They are merely tabled.

We have before us another bill delegating powers which should be subject to review by a special or standing committee of this house appointed to review regulations made under delegating legislation. I will continue to insist upon this because I think it is a valid principle. This provision exists in the British parliament and is of fairly recent experience. The hon. member from Montreal can grin all he wants, but if he paid attention to some of the bills which come before this house perhaps we would have him on his feet from time to time participating in their discussion, indicating what is his knowledge of such legislation, legislation which he so assiduously supports from the back but never stands up to comment on.

Let me once more indicate that the regulations are highly important and can either make or break this bill. There are some very complicated interpretations of the income tax provisions. For example, what shall be the eligible current expenditures, what shall be the capital expenditures, the recovery of which is subject to regulation? I put it to hon. members that this will require very careful delineation and some explanation from the minister. I hope he will give us his undertaking when we get to the clause that the regulations will be tabled in the house as soon as they are made, not left to be filed on some statutory date according to other requirements of this house.

**Mr. Barnett:** Mr. Speaker—

• (12:30 a.m.)

**Mr. Fulton:** Mr. Speaker, I rise on a point of order to seek information. I should like to know precisely what undertaking or arrangement was made or what order of the house was adopted at six o'clock. I return to my point that this is far too important and far-reaching a bill to be dealt with at this time of the day—in the early morning.

It is with the greatest reluctance that I even appear to run counter to any understanding which may have been reached but I say again to the minister that we should go no further tonight than second reading and that we should let the committee stage stand over until tomorrow. I realize that there is concern in the mind of the government to the extent that

the bill is supposed to cover research expenditures incurred in a fiscal period ending in 1966. It is supposed to give tax relief for those expenditures. Understandably the government has made commitments in this connection and it therefore wishes to get the bill through before the end of the year, in other words, before the adjournment.

But the Income Tax Act has been and can be amended retroactively. If we do not get this bill through before December 31, 1966, the government could give effect to its undertaking by an amendment to the Income Tax Act made when the Minister of Finance introduces his budget next year.

**Some hon. Members:** Oh, oh.

**Mr. Fulton:** That is quite possible. It is not unusual. In any case there is a principle involved here to which we should not be irrevocably committed at 12.30 a week before Christmas with very few members present. As I say, I am prepared to have the bill given second reading and for it then to be set over until tomorrow for the committee stage. If that is not agreeable I should like to ask the Speaker to tell us what the order of the house was and I would then call it 10.30 or 11 or whatever time was agreed on as the hour of adjournment. I am not prepared to see this bill go through in a rush tonight.

**The Acting Speaker (Mr. Rinfret):** May I point out that there was an order made by the house to proceed with order No. 93 and order No. 100 on today's order paper and then to adjourn.

**Mr. Churchill:** Would you read the exact words which were spoken about 8.15?

**Mr. Fulton:** There was no extension of the hour of sitting, was there?

**Some hon. Members:** Yes, there was.

**Mr. Churchill:** What is the wording?

**The Acting Speaker (Mr. Rinfret):** I will read what was said. This is the Deputy Speaker speaking:

Having agreed that the house will sit beyond ten o'clock, I understand that the two bills which are to receive priority are those set out in order No. 93 and order No. 100 on today's order paper.

It was agreed then.

**Mr. Fulton:** There was no order of the house made?