## THE SENATE

Thursday, September 26, 1985

The Senate met at 2 p.m., the Speaker in the Chair. Prayers.

### CUSTOMS TARIFF

BILL TO AMEND—FIRST READING

The Hon. the Speaker informed the Senate that a message had been received from the House of Commons with Bill C-71, to amend the Customs Tariff.

Bill read first time

The Hon. the Speaker: Honourable senators, when shall this bill be read the second time?

On motion of Senator Doody, bill placed on the Orders of the Day for second reading on Tuesday next, October 1, 1985.

# INCOME TAX ACT TAX COURT OF CANADA ACT

BILL TO AMEND—FIRST READING

The Hon. the Speaker informed the Senate that a message had been received from the House of Commons with Bill C-72, to amend the statute law relating to income tax and to make a related amendment to the Tax Court of Canada Act.

Bill read first time

The Hon. the Speaker: Honourable senators, when shall this bill be read the second time?

On motion of Senator Doody, bill placed on the Orders of the Day for second reading on Tuesday next, October 1, 1985.

### OFFICIAL LANGUAGES, POLICY AND PROGRAMS

THIRD REPORT OF STANDING JOINT COMMITTEE PRESENTED

Hon. Dalia Wood, Joint Chairman of the Standing Joint Committee on Official Languages Policy and Programs, presented the following report:

Thursday, September 26, 1985

The Standing Joint Committee of the Senate and of the House of Commons on Official Languages Policy and Programs has the honour to present its

## THIRD REPORT

In relation to its Order of Reference from the Senate dated Wednesday, March 27, 1985 and its Order of Reference from the House of Commons dated Tuesday, March 26, 1985, both relating to the Report of the

Commissioner of Official Languages for 1984, your Committee which recommended in its First Report dated, Wednesday, May 29, 1985 that it be empowered to adjourn from place to place in Canada during October and November 1985, now requests that it be empowered to adjourn from place to place in Canada at any time before December 31, 1986 in order to submit a report no later than the aforementioned date, on the problems and concerns of language minorities and majorities with respect to official languages rights, policy and programs, and that the necessary staff do accompany the Committee.

Respectfully submitted,

# DALIA WOOD Joint Chairman

The Hon the Speaker: Honourable senators, when shall this report be taken into consideration?

On motion of Senator Wood, report placed on the Orders of the Day for consideration at the next sitting of the Senate.

### **ADJOURNMENT**

Hon. C. William Doody (Deputy Leader of the Government), with leave of the Senate and notwithstanding rule 45(1)(g), moved:

That when the Senate adjourns today, it do stand adjourned until Tuesday next, October 1, 1985, at two o'clock in the afternoon.

Motion agreed to.

## **QUESTION PERIOD**

[English]

### NATIONAL REVENUE

DEFINITION OF "PARTNERSHIP"—TAX AVOIDANCE

Hon. Royce Frith (Deputy Leader of the Opposition): Honourable senators, I have a question for the Leader of the Government in the Senate arising out of the control of Gulf Canada. When the Reichmann family in Toronto acquired control of Gulf Canada from Chevron Corporation they immediately transferred many of Gulf's assets into a partnership between Gulf and Norcen Energy Resources. Apparently,