

*Estate Tax Act*

The hon. gentleman from Essex East appealed that ruling, a ruling on precisely the matter which is now before the committee. The house upheld the ruling of the Chair. Perhaps the hon. member does not agree with the ruling which was then made and upheld, but at least as a believer in democracy, and as one who so vigorously applauded the speech which was made this afternoon by the hon. member for Greenwood, he should uphold the ruling which was then confirmed by the majority.

**Mr. Crestohl:** The parliamentary secretary to the Minister of Finance owes a duty to the house as well as to himself to explain this matter further. Why is it that the present resolution does not use the words "among other things"? We are entitled to an explanation why this phrase is used sometimes and why it is not used at other times.

**Mr. Bell (Carleton):** The Minister of Finance has explained.

**Mr. Crestohl:** He has mentioned what the practice was in the past, but that does not always mean it is right. Somewhere along the line it is bound to happen that an old practice is not right after all. That is not a sufficiently sound argument to convince me, to say that because a course has been followed for many years it is necessarily right. I do not say it is not, but I want an explanation why the wording is different in the case of this particular resolution. In 1958 the wording was such as to include the phrase "among other things". That could mean one thing, in which case why is the wording of the present resolution different, in that it does not include this expression "among other things"? What is the difference in the two forms of the resolution?

**Mr. Benidickson:** Of course, the Minister of Finance attempted an explanation, but his parliamentary secretary has pulled the rug from under him. The Minister of Finance made two points in answering the hon. member for Cartier when he asked for an indication of the meaning of this phrase "among other things". First, he said that the language in this resolution—and we have three or four—was in the form which had been followed from time immemorial. He said in the second place that the reason for the differentiation between one resolution and the Excise Tax Act resolution was that in one resolution the tax became effective on budget night and in the other it did not. The parliamentary secretary has just indicated that he does not agree with the Minister of Finance on either score, because

he has pointed out that the language introducing the Excise Tax Act in 1958 is not the same as it is now in 1960.

**Mr. Bell (Carleton):** And for a good reason.

**Mr. Benidickson:** I would imagine that in 1958 the tax became effective on budget night.

**Mr. Pickersgill:** Before you make your ruling, Mr. Chairman, I must say I have been somewhat astonished to discover that of all the members of this house the Minister of Finance should rely on a decision of Mr. Deputy Speaker Robinson. Some of us remember one famous occasion when the hon. gentleman was not willing to rely on decisions of the deputy speaker of this house.

**Mr. Bell (Carleton):** To his very great credit.

**Mr. Pickersgill:** To his eternal discredit.

**Mr. Bell (Carleton):** Nonsense.

**Mr. Fleming (Eglinton):** Is this relevant to the resolution?

**Mr. Pickersgill:** It is relevant to the authority. The hon. gentleman did not think much of the authority on that occasion. It seems to me that what has been ignored entirely is the first phrase—the first four words—in this resolution. The resolution begins—and I point out Mr. Chairman, that it is a resolution, not a bill—by saying: "Resolved that it is expedient—" I have never been able to understand how there can be an argument that something is expedient without it being possible to argue at the same time that it is not expedient. Surely we are not to be restricted in our argument that something is not expedient because the language is different in some way and, as I apprehended, that is what the hon. member for Kenora-Rainy River was seeking to do.

**The Chairman:** There is no doubt, I think, in the mind of any hon. member that standing order No. 59, section 2 applies here. Therefore, we must have strict relevancy. As to what may be the exact meaning of relevancy I understand there may be disagreement, but I do say that it has to be a reasonable interpretation; it has to be reasonably relevant any way in the opinion of an ordinary man.

Hon. members have referred to previous practice, especially the hon. member for Kenora-Rainy River, but all the cases which have been mentioned show that the Chair has applied the rule of strict relevancy in cases similar to this one, and no precedent has been mentioned to the contrary. The hon. member for Cartier has drawn the attention of the committee to the words "among other