

Income Tax Act

This is a point which is important because some hon. members have suggested we should not discuss similar matters or similar principles during the same session. The experience of hon. members, I am sure, is that we have done that, at least, exceptionally. Beauchesne's fourth edition, citation 373(2), continues:

But if a decision of the House has already been taken on one such Bill, for example, if the Bill has been given or refused a second reading, the other is not proceeded with if it contains substantially the same provisions—

The word "substantially" appears again. Beauchesne's citation 163 reads as follows:

A mere alteration of the words of a question, without any substantial change in its object will not be sufficient to evade the rule that no question shall be offered which is substantially the same as one which has already been expressed in the current session.

Again, citation 375(1) of Beauchesne's fourth edition reads as follows:

A Bill is in order when substantially different from another Bill on the same matter previously disposed of during the session.

The solution, according to Bourinot, must be found within the following proposition which appears at page 329 of his fourth edition:

"The only means by which a negative vote can be revoked is by proposing another question, similar in its general purport to that which had been rejected, but with sufficient variance to constitute a new question; and the house would determine whether it were substantially the same question or not."

● (6:00 p.m.)

It then becomes a matter of interpretation or judgment whether, in the words of the rule, the motion offered is substantially the same as the one on which the decision of the house has been expressed. The only way to interpret the two measures in relation to the rule is to compare the proposals offered in each case; that is, in the previous bill and in the new bill now before the house.

What the Chair should do, in my view, is to compare the provisions of Bill C-207, now before the house, with those of Bill C-193 which was defeated on third reading. This was done by the hon. member for Winnipeg North Centre and by other hon. members who have assisted the Chair. Perhaps hon. members will allow me to refer again to the several clauses.

Clause 1 of the new Bill C-207 deals with a gift tax. It is a completely new proposition which was not dealt with in any way, shape or form in Bill C-193. Clause 2 of Bill C-207,

[Mr. Speaker.]

on the other hand, is a repetition of clause 1 in Bill C-193. Clause 3 of Bill C-207 is consequential upon the change proposed in clause 2 and is also of a purely technical nature. However, this clause is an exact repetition of the corresponding clause in the Bill C-193.

Clause 4 of Bill C-207 is identical with clause 3 of Bill C-193. This clause relates to deductions permitted in computing the tax payable under the farmers' and fishermen's averaging provision. This provision does not appear to be related to a surtax; it is an independent proposition, standing by itself, and I have serious doubts whether it ought to be reintroduced as part of Bill C-207.

Clause 5 of Bill C-207 provides for prepayment of the corporation tax. There are different rates of prepayment. One hon. member found it difficult to see the difference, but there is some difference between this clause and the corresponding clause of Bill C-193. Clause 6 of Bill C-207 is consequential upon the amendments set out in clause 1 thereof. It is entirely new, and therefore it is in no way objectionable.

Clause 7 of Bill C-207 contains the substantive part of the new taxation proposal. It is similar to the previous proposal in that it is a surtax. According to our authorities and precedents, the fact that they are similar proposals in itself is not sufficient to justify a ruling that it is out of order. The test is whether or not there are substantial differences between the two proposals.

The new clause of Bill C-207 provides a special surtax of 3 per cent compared with a surtax of 5 per cent in the original bill. The earlier resolution and bill carried a basic tax floor of \$100. The new clause in Bill C-207 increases the basic exemption to \$200. The first proposal fixed a ceiling of \$600 with regard to surtax payments. Bill C-207 imposes no such limitation. The original surtax was a continuing tax. The revised bill proposes a levy of a fixed duration for the years 1968 and 1969.

The new bill proposes, in clause 7, the imposition of a surtax on the tax paid by corporations. This, of course, is entirely new. There was no similar provision in the previous bill. This in itself would appear to constitute a substantial change making clause 7 of Bill C-207 a new question in relation to clause 5 of Bill C-193. Finally, clause 8 of Bill C-207 dealing with the refund of tax repeats word for word clause 6 of Bill C-193. I find it difficult, again, to justify a repetition of this clause in the new bill.