

*Excise Tax Act*

put in the bill. I do not see how the government can now come along and use high sounding phrases about mature thinking. That does not impress us when it comes from the government side.

**Mr. Turner (Ottawa-Carleton):** That is a term foreign to your vocabulary.

**Mr. Knowles (Winnipeg North Centre):** It is certainly foreign to the practice on the government side. I do not think that excuses the fact that the bill has been introduced in language that is different from the language in the ways and means motion, and different in substance in two or three places. There may be some argument as to how much difference there is in the substance, but it seems that the rulings we have had from the Chair when we have had this kind of issue on recent occasions have been completely in support of the position taken by the hon. member for Edmonton West.

I want to say again, even—at the risk of repetition, and there is no effective rule against that in this place, that the ways and means motion was not in general terms that there be an amendment to the act increasing the tax on gasoline and providing for some sort of refund. No. The ways and means motion was precise in every detail, even to the sections of the Excise Tax Act to be amended, right down to the subsections and the subparagraphs. Any attempt on the part of the government to come along now and say it has done some mature thinking and wants to change things a bit or rearrange them, makes this, as the hon. member for Edmonton West said, an imperfect bill.

● (1540)

I should like to find some way in which we could say the bill is so imperfect that for all time it should be thrown away. There is a story in the books on procedure about an occasion in the British House some years ago when a bill was found to be imperfect and the members generally agreed that it should not be considered at all. In fact there was such complete agreement that the bill was wrong that the Speaker said he himself would join with pleasure in kicking the bill right down the gangway, out of the House altogether. That is what I would like to see done to this bill, and there is no better person to do the kicking than Your Honour. I suppose that in these modern and sophisticated times it cannot be done that way, but it does seem to me that if the bill does not conform with the ways and means resolution which was passed, the Minister of Finance, if he wants this bill, Bill C-66, which is now presented, to be a legal and proper bill, has to undergird it by a new ways and means resolution.

This bill does not conform to the ways and means resolution which was passed; it is not based on the ways and means motion as it was passed in the House last Friday, and the hon. member for Edmonton West is perfectly correct in saying it is an imperfect bill and that steps to correct this improper procedure have to be taken.

**Mr. John M. Reid (Parliamentary Secretary to President of the Privy Council):** Mr. Speaker, there have been three points raised about this bill and I want to deal with them briefly. The first is surely that the notice of the ways and means motion is an explanatory motion to indicate the things the government wishes to do. Within that, it should

[Mr. Knowles (Winnipeg North Centre).]

be understood that the language of legislation is often different from the language of explanatory motions.

The example raised by the hon. member for Edmonton West (Mr. Lambert) was that in the notice of ways and means motion under 47(1)(b) it says "by a municipality". But when, of course, one is amending the act, and if the word "municipality" is a class or character contained in an explanatory section of the act in another place, then the normal practice of an amending act is to refer back to that place. That is precisely what is done in the bill in clause 5, amending clause 47(1)(f). Municipalities are indeed contained, but the form is different because one is going from an explanatory resolution to the definitive legislative form. I do not think it was ever intended in the rules that the two must necessarily be the same. Obviously that would not be a proper thing to say.

The other point which has been raised is that 47(1)(g) as outlined in the notice of ways and means motion has been changed. That reads: "—by a person or other such class of persons as the Governor in Council may by regulation prescribe." The government felt in this case that the House of Commons would be allowing far too wide a regulatory net and instead is recommending a tightening up, in other words, a restoration of power to the House of Commons. In other words, Mr. Speaker, the government is not in this case asking the House of Commons to delegate powers to it but instead is saying we will come back to the House for a resolution if we want to extend regulations. And that is a diminution of the powers of government.

Surely one of the cardinal rules is that the notice of ways and means motion or recommendation for an expenditure may do no less than originally requested by His Excellency, and I suggest the same principle applies to the ways and means motion here. The government is asking for less authority in the bill than it did in the ways and means motion, and I suggest this is proper and right. Indeed I would have expected the hon. member for Edmonton West to have congratulated the government on not taking this extra regulatory power but turning it back to the House of Commons. That is the attitude which I would have expected from a man who is concerned with protecting the privileges of the House of Commons.

**Mr. Lambert (Edmonton West):** It means less authority to grant exemptions. In other words, they want to impose the tax more widely.

**Mr. Reid:** The third item which has been raised concerns the limitation. The limitation is one which falls upon those who have the power to apply for a refund of the gasoline tax. They must make application within two years. This is normal, because when a refund of this nature is given there is usually a time limit. In this case the time limit is two years. Surely this is not contrary to the general principle that a refund be given. What the bill does is set out precisely in law—not by way of regulation—how long a period a person or corporation able to obtain a tax refund can count on, and Mr. Speaker, on the facts of the matter I believe you will have no difficulty in allowing us to proceed forthwith to consider the bill which is before us this afternoon.