

Point of Order—Mr. Stevens

ways and means motion to be adopted has to be a carbon copy of the bill which goes forward in the name of the Minister of Finance (Mr. Chrétien). That is the basic argument. Standing Order 60(11) reads as follows:

The adoption of any Ways and Means motion shall be an order to bring in a bill or bills based on the provisions of any such motion.

Of course, it depends upon the meaning one attaches to the word "based". Obviously the bill as brought in is founded four square upon the ways and means motion. The hon. member for York-Simcoe (Mr. Stevens) attempted to draw a distinction that payments were to be made in one case in 1978 and in the other case in 1977. Of course, the payments will be made in 1978 and are applicable in the tax year 1978 even though they may draw upon data which is provided in the taxation year 1977.

● (1602)

Mr. Gillies: Based upon the facts of the 1977 year.

Mr. MacEachen: That is exactly what I am telling the hon. member—based upon the data and information available in 1977 but payable in the taxation year 1978. So that even the substantive argument made by the hon. member is not accurate at all.

Mr. Stevens: You are not accurate.

Mr. Clark: You don't understand it, Allan.

Mr. MacEachen: The argument does not rest upon a point of substance. The argument rests upon the procedural fact that the adoption of any ways and means motion shall be in order to bring in a bill or bills based on the provisions of any such motion, and the bill obviously is based upon the provisions of the ways and means motion.

In addition to that, the Minister of Finance has succeeded in securing from His Excellency the Governor General a recommendation to the House of Commons providing for the appropriation of public revenue under the circumstances, in the manner and for the purposes set out in a measure entitled "An Act to amend the statute law relating to income tax and to authorize payments related to provincial sales tax reductions."

Perhaps the hon. member is confusing what used to be the view, that the royal recommendation ought to contain, in a sense, all the items of the subsequent bill. Mr. Speaker Lamoureux disposed of that argument entirely by suggesting more than once that a single line recommendation, generally put, would authorize any number of provisions in any bill and, of course, what the royal recommendation does here is recommend to the House all that is contained, and all the purposes which are set forward, in the bill itself.

The precedents are not numerous on this particular issue, but there was a case which was dealt with, I believe, in 1973 which is dead on with this particular proposition brought forward by the opposition. It had reference to the oil charge bill and has all the elements of similarity with the present case.

[Mr. MacEachen.]

In summary, I am saying that the Minister of Finance has presented a ways and means motion which has been adopted by the House, constituting an order of the House authorizing him to bring in a bill or bills based upon the provisions of the ways and means motion. There is no suggestion that the bill must be a carbon copy of the ways and means motion. It is fully based upon the principles which have been incorporated in the ways and means motion.

Second, the Minister of Finance has satisfied the rules of the House by securing a recommendation from His Excellency which is cast in the broadest possible terms and which contains none of the details which have drawn the attention of the hon. members who have argued the point of order.

Mr. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, in case the point of my interjection in the opening sentences we just heard from the Deputy Prime Minister (Mr. MacEachen) was not clear, what I was trying to say was that I thought it was unfair to accuse the hon. member for York-Simcoe (Mr. Stevens) and the hon. member for Edmonton West (Mr. Lambert) of using time on substance instead of on procedure. Sometimes those hon. members, like some of the rest of us, can confuse substance with procedure, but I felt today that they were arguing as to the procedural regularity of certain parts of Bill C-56.

It seems to me that the meaning of Standing Order 60(11) and of rulings which have been made from the Chair on this point are quite clear, namely, that a tax measure cannot depart substantially from what has been proposed in a ways and means resolution.

The ways and means resolution on this point is quite clear. It has been read several times already. It reads: "That for the 1978 taxation year the tax otherwise payable by an individual resident in a prescribed province on December 31, 1978 be reduced by \$100". Clause 30 of Bill C-56 carries out the terms of that ways and means resolution in part in subclause (1), but in subclauses (2) and (3) something totally different is imported into the bill.

I think that if this were only a tax bill, Your Honour would have almost no option but to rule that there should be a new resolution to cover what is in subclauses (2) and (3) of clause 30. The Deputy Prime Minister sought to get around this by drawing attention to the recommendation of the Governor General which is printed opposite page one of the bill. The Deputy Prime Minister interprets that recommendation as an approval of everything that is in the bill. My submission is that the only reason a Governor General's recommendation was attached to this bill is that it is not only a tax bill but also an appropriation bill. Part III, which is entitled "Compensating payments", provides for money to be paid out of the consolidated revenue fund. I would say that if there had not been a Governor General's recommendation, Part III of the bill would in effect have been an appropriation bill for which there would have been no authority at all.

The Deputy Prime Minister says that a recommendation has been obtained in this case. Most tax bills do not have Governor