

*Excise Tax Act*

Administration Act, which provides for the control of public revenues. Section 102 of the BNA Act provides that all duties and revenues shall form one Consolidated Revenue Fund. The member might well ask: Where does this charge, arising from paragraph 1, when collected by the National Energy Board, go? Is it public money within the definition of the Financial Administration Act? Is it money paid to Canada for a special purpose under the definition of the act?

● (1510)

I just mention these points to indicate the extent of the difference in principle involved in paragraph 2, which is a simple amendment of the taxing statute, the Excise Act, and the principle involved in consideration of paragraph 1, which is an amendment to the National Energy Board Act and which raises, among others, the questions that I have indicated here this afternoon. In short, the resolution and any resulting bill contain two principles, one the amendment to a standard tax act and the other, as I say, involving a change and an amendment to the National Energy Board Act, two principles upon which hon. members may wish to vote differently.

Omnibus bills are always difficult, but I suggest they are quite unacceptable in the area of taxation. Surely, Sir, we have to be particularly strict and careful with regard to measures relating to taxation. I repeat that my purpose is not delay. My purpose is to see that the two principles are put before the House separately, so that the House can properly take a choice with regard to each principle.

**Mr. MacEachen:** Mr. Speaker, I would like to make just a very brief comment on the point of order raised by the Leader of the Opposition (Mr. Stanfield) which, in its essence, suggests that the House ought to be given an opportunity to deal separately with items in a notice of a ways and means resolution.

It seems to me that frequently in this House we have had a notice of ways and means that covered a variety of changes, a variety of tax issues. I believe if the hon. member will refer back to the most massive changes in tax law ever made in Canada, he will find that the notices of ways and means upon which it was based covered a variety of issues upon which a member could differ. As a matter of fact, all that this motion does, if accepted, is to form the basis upon which the minister can bring in a bill, or bills, as the relevant Standing Order suggests. Then, when the bill comes forward it is possible for the House of Commons, either sitting with the Speaker in the Chair or, as this bill would imply, in the committee of the whole House, to deal with each item separately.

It would seem to me that the House then would have an opportunity, if it wishes, to differ in its opinion with respect to any item. But I would go even further and say that while the Leader of the Opposition has argued that paragraph 1 represents one principle, and paragraph 2 a second, it would be possible in paragraph 2 for a member to differ about various items within that paragraph. Certainly, one might take a different view as to what one might be able to support, for example (a) in the month of October the rate is 40 cents per barrel, so it is conceivable that one could look at (d) and say \$2.20 is really too much. He could divide his opinion in that manner.

[Mr. Stanfield.]

I could conceive all kinds of speculative reasons why members would want to divide their opinions on a matter within two paragraphs—

**Mr. Lambert (Edmonton West):** It isn't a matter of principle you are arguing.

**Mr. MacEachen:** If the hon. member for Edmonton West is talking about a principle, I would point out it is precisely the same principle that is involved in both.

**Mr. Lambert (Edmonton West):** I beg your pardon.

**Mr. MacEachen:** And I beg the hon. member's pardon, but that is my view.

All that is implied in paragraph 1 is that because it is impossible to predict circumstances that may prevail after the end of January, an upper limit is set on the charge or tax, and that the Governor in Council is asking authority for subsequent months to establish a charge. That is asked for, not because there is a different principle involved, but because it is impossible to predict what the circumstances may be in subsequent months. It is the application of precisely the same principle, and because we are not perfect forecasters we do not know what may be the situation at February 1.

It is precisely the same over-all principle involved in both paragraphs. There is a different application of the same principle in paragraphs 1 and 2, if that is the foundation that the hon. member alleges. If the argument of the Leader of the Opposition is accepted we would be confronted with a situation in which every single sentence, every single item, every single thought in any bill ought to be put in the form of a single notice of ways and means. I must say that this is a very surprising proposal to split a ways and means motion. I do not know what that obliges anybody to do. Does it oblige the minister to bring in two bills or one bill? It seems to me that it does not solve anything. If the point is to be raised, it certainly ought to be raised when the House knows whether there will be one bill, two bills or three bills, and it does not know that yet.

**Mr. Knowles (Winnipeg North Centre):** Mr. Speaker, may I say just a brief word on this point of order, and perhaps in the process I may raise another one.

I confess that I am not concerned about the point raised by the Leader of the Opposition (Mr. Stanfield), namely, his objection to the two subjects that are set out in the notice of ways and means motion being included in one bill, or at this moment being before us in one motion. It does seem to me that there is a relationship between the kind of charge that is to be levied in October, November, December and January, and the kind of charge that is to be levied from February 1 on.

However I rose, Mr. Speaker, because although I do not see any objection to that I am concerned, and I think we should be told what is going to happen, over the fact that there is on today's order paper a notice of a bill to be introduced which seems to cover everything that is in this ways and means motion, but has something more in it. The something more is a provision for an arrangement under which there is allocated certain of the revenues derived from the oil export tax.