

Income Tax Act

If the government has the right to make that kind of change between Schedule A and Bill C-259, I claim the right to make the opposite kind of change, and suggest that the corporation tax should be 50 per cent in 1972, 51 per cent in 1973, 52 per cent in 1974, 53 per cent in 1975, and 55 per cent in 1976.

Some hon. Members: Agreed.

Mr. Knowles (Winnipeg North Centre): Carried already.

Mr. Turner (Ottawa-Carleton): You are carried away.

Mr. Knowles (Winnipeg North Centre): I know that if I try that I won't get anywhere. I will be told about the balance of ways and means, and the limitations that apply to private members moving things that cost money or affect the balance of ways and means. But if that rule is going to apply to us, then I suggest that the rule that the Minister of Justice accepts, namely, that the bill must carry out the general principles of the ways and means resolution, must apply to the government. I repeat that I have no interest in quarreling over changes in wording, over improvements in language, over making things more precise, but where there is a change in substance I submit that something has to be done to validate it or we are just going to be in trouble from here on down the line.

We are in a new ball game with this new way of doing things. We are taking this brand new tax bill into committee of the whole. We have accepted this procedure of using Schedule A as the ways and means resolution, and I think we had better get off on the right foot. If the House will take my word for it, Mr. Speaker, there are other cases where there are substantial changes. The House won't be surprised that I picked out this one, without saying who directed it to my attention, to demonstrate the fact that there are changes of substance. Perhaps we have need to pass a new resolution. Maybe each time in committee of the whole we come to one of these clauses in the bill that is different from the clause in Schedule A there will have to be unanimous consent, or maybe we will have to get some blank cheque recommendation from His Excellency the Governor General to cover these things. But it seems to me we will have to face up to this situation.

The Minister of Justice quite rightly points out that the picture is changed now that we do not have a committee of ways and means before the bill is introduced. But it was quite deliberate on the part of the Committee on Procedure and on the part of the House when we kept alive the requirement that there be a ways and means resolution even if, by itself, it is not debateable in the House. Since we have that resolution, I think we have to stick with the rule that the bill must carry out its intention. Pardon me for repeating myself, but I say again that there is no quarrel about changes of wording or refinement of meaning, but where there are changes of substance I suggest that these are matters with which we have to deal.

Because the other two points raised by the hon. member for Edmonton West were hypothetical, may I refer to them just briefly. I think his point about this being a second budget debate in the session, with a second motion having been made and so on, is well taken. We cannot deny the right of the government to bring in two budgets

[Mr. Knowles (Winnipeg North Centre).]

in a session. It has been done a number of times, and the language of Standing Order 60 contemplates the fact there could be more than one budget in a year.

But I think the hon. member for Edmonton West is perfectly correct when he says that, if it is open to the government to re-open the whole question of its fiscal, financial or budgetary policy and to bring before us a motion identical to a motion put before the House previously, the opposition should have the same right to make the same kind of motion it made in that respect earlier in the session. That, of course, is hypothetical. We can deal with it when such an opposition amendment happens to be before the House.

Mr. Lambert (Edmonton West): But how about going back to a decision taken? This is the point that arises then.

Mr. Knowles (Winnipeg North Centre): The whole question about what we do about decisions previously taken is, as I say, related to the fact that twice in this session we have taken the same decision on the government's initiative, namely, "that this House approves the government's fiscal policy". If that kind of decision can be taken twice in the same session, surely other matters related thereto can also be subject to a second try by members of the opposition.

With respect to the third question as to our rights in committee of the whole when we seek to make amendments to the bill, I think that here the hon. member for Edmonton West has a good point. However, I think that the best time to deal with this issue is when such amendments are made. No doubt he will make amendments to the bill in committee of the whole, and I will support his right to make them even though I do not agree with them, just as he will support my right to seek to increase rather than decrease the corporation tax.

Mr. J. A. Jerome (Parliamentary Secretary to President of the Privy Council): Mr. Speaker, I wish to intervene very briefly in the debate. I know that Your Honour is anxious to deal with this rather important point, just as we are anxious to have it dealt with so that we can get on with this rather important legislation. But I would beg leave to take the time of the House for just a few moments to make one or two observations on this question which is really deciding, or attempting to decide whether the points raised by the members opposite are questions for debate or whether, in fact, they go to the correctness of the measure that it is proposed we debate today.

In that regard I would first draw Your Honour's attention to the specific wording of Rule 60(11) on page 63 of Standing Orders which says:

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.

Surely, Mr. Speaker, if it were the intention of that rule to say something other than a "bill based on the provisions of the motion"—which I submit certainly is not the confining language which hon. members opposite have contended—that rule would be differently worded. It would say something along the lines being put forward by members on the other side of the House, that is to say, that the bill that is brought in must be exactly as the