

Excise Tax Act

the bill but matters of a general nature which are affected by the bill. An example of that is the matter which the hon. member for Fort William (Mr. Badanai) desires to discuss. I believe the hon. member has a right to do that.

The point which the Minister of Finance makes is that this opportunity has already been granted. It may be that it has been granted on more than one occasion, but in the interval it may happen that matters have arisen which did not make it possible at the time for the hon. member to raise the matters which he intends to raise now. I too, am in the same position as other hon. members. I have not in the few minutes at my disposal been able to lay my hands upon the citation in Beauchesne's Parliamentary Rules and Forms which covers the point. It seems to me that the general discussion at least to which these two members want to limit themselves is one that should be allowed at this time.

Mr. Speaker: Perhaps the hon. member could continue with his observations. There is no doubt that an amending bill does not open up for discussion the whole of the act which is to be amended. That, I think, must be observed. Therefore it is not in order to deal with other excise taxes with respect to which there is not an amendment. That has been well settled. The principle of the debate, it seems to me, involves comment in general terms on the policy of the government in selecting these particular items for amendment. To that extent I think that criticism of the bill in general terms would be a proper discussion of the principle of the bill but I would not think it would be in order to pursue any specific deficiency in the bill such as the hon. member for Fort William had in mind; that is, the complaint that there is no change in the tax on cosmetics, I think it was—

Mr. Fleming (Eglinton): Automobiles.

Mr. Speaker: Automobiles was the immediate item under discussion. However, I would not rule out a general statement that the government might have more properly turned its attention to something else. I would not think it would be in order to pursue that in any detailed or extended way.

Mr. Chevrier: May I draw Your Honour's attention to citation No. 381 in Beauchesne's fourth edition which is not entirely pertinent but which does have some bearing on the subject before us. It reads:

The second reading of a bill is that stage when it is proper to enter into a discussion and propose a motion relative to the principle of the measure.

I think that would allow the hon. member to discuss the principle in that it affects in one way or another automobiles in his constituency.

Mr. Speaker: As the hon. member says, that is not particularly relevant. There are relevant rulings and I will give one or two at this moment just for the guidance of the hon. member who has the floor. The first is a quotation from Mr. Speaker Macdonald reported at page 237 of the *Journals* of the House of Commons for November 14, 1949:

On the second reading of an amending bill—it is the principle of the amending bill, and not the principle of the act to be amended, which is the "business under consideration". The discussion must therefore relate exclusively to the principle of the amending bill.

It seems to me that if you permit discussion of the taxes in the act as a whole which are not dealt with by this amendment you are getting into the principle of the bill itself and not the amending bill.

On December 13, 1957 while the house was considering a motion for the second reading of Bill No. 232, to amend the Income Tax Act, the Speaker, as reported at page 2313 of *Hansard*, said:

This is an act to amend the Income Tax Act and it is relevant, as I understand the precedents, to discuss the sections of the Income Tax Act which are to be amended by this bill but not to review the act as a whole.

There are a number of other quotations I could cite. Perhaps the hon. member would proceed with that in mind.

Mr. Martin (Essex East): Mr. Speaker, may I just intervene at this point. I hope your Honour will not mind my pointing out the following. I have been looking through some of the provisions of the bill. While I appreciate Your Honour's concern in the matter I notice that the bill contains reference to the following:

Fire truck chassis for the permanent attachment thereon of fire fighting equipment to be used directly in fire fighting.

A fire truck chassis may be a formal fire truck or an ordinary truck. Then I notice there is reference to gasoline-powered and diesel-powered self-propelled trucks, etc. I am sure in this instance when the minister is proposing a removal of the tax on equipment of this kind we would the right to discuss its application to other kinds of trucks. Is that kind of debate not permitted under our rules? I cannot believe that Mr. Speaker Macdonald meant to say that.

Mr. Fleming (Eglinton): Mr. Speaker, it is unfortunate that the hon. member is not acquainted with the terms of the bill or the resolution that preceded it. This bill is not