

cause, as the Retail Merchants Association represent to us, there are hundreds and thousands of merchants throughout the Dominion who say they cannot afford to absorb this reduction of the sales tax all at once. Now since the budget has been brought down, to be accurate no later than the day before yesterday, a delegation of the Retail Trade Bureau came to my office and said: Mr. Robb, you were right in making this gradual reduction. We can stand that, we can absorb it. I say right now that the policy of the government is, in so far as possible, to get rid of this sales tax gradually.

There is just one other point. It seems to me that if this amendment goes through it will have the effect of killing the whole reduction that I have introduced, the gradual twenty per cent reduction on all other lines. For that reason I am opposed to it.

Mr. SPEAKER: Is the House ready for the question?

Mr. ROBB: Do you regard the resolution as in order, Mr. Speaker?

Mr. SPEAKER: I am of opinion that the amendment is in order and I am fortified in this view by the opinions of May and Bourinot. According to Bourinot, page 431:

All the authorities go to show that, when the government have formally submitted to the House the question for the revision of customs and excise duties, it is competent for a member "to propose in committee to substitute another tax of equivalent amount for that proposed by ministers, the necessity of new taxation to a given extent being declared on behalf of the crown".

And Bourinot adds:

It is also competent for any member to propose another scheme of taxation for the same purpose, as a substitute for the government plan. But it is not regular to propose a new and distinct tax, which is not a mere increase or diminution of a duty upon an article already recommended by government for taxation, though it is the function of this committee to impose rather than to repeal taxes.

And here again:

But nevertheless numerous instances will be found in Canadian, as well as English, practice, of committees having been appointed to consider questions of taxation, notwithstanding the opposition of the government. The whole question came up in 1877 in the Canadian House, and Mr. Speaker Anglin decided, in accordance with English precedents, that it is open to a committee to whom a question of taxation is referred, "to express an abstract opinion as to the expediency or in expediency of imposing a duty."

Then May, page 390, lays down this rule:

It is also competent to a member who desires to place on record any special reasons for not agreeing to the second reading of a bill, to

move as an amendment to the question, a resolution declaratory of some principle adverse to, or differing from, the principles, policy, or provisions of the bill.

It might be argued that this is not a second reading, but on this point page 421, May also says that on the third reading of a bill, such amendments as have been described in reference to a second reading may be proposed to the question for now reading the bill.

In my opinion when only an abstract opinion on a matter of taxation is presented by way of amendment it is permissible. The question is on the amendment. Those in favour of the amendment will please say "aye". Those opposed to the amendment will please say "nay".

Mr. CANNON: Before the question is put—

Mr. STEVENS: The hon. member is out of order, the question has been put.

Mr. GUTHRIE: I rise to a point of order. The question has been put and I submit that no discussion can now take place.

Mr. CANNON: Mr. Speaker, I—

Some hon. MEMBERS: Question.

Mr. SPEAKER: Order, please. The hon. leader of the opposition is right. The question was put. Does the hon. member wish to speak to a point of order?

Mr. CANNON: I rose and asked Your Honour not to put the question, but notwithstanding my request the question was put. Technically Your Honour is right and if the leader of the opposition wishes to take advantage of that technicality—

Some hon. MEMBERS: Order.

Mr. SPEAKER: There are, of course, amenities which should be observed in debate. I did not see the hon. gentleman rise at the time stated by him, and I leave it to the House to say whether or not the hon. member should be given an opportunity to state his point now. It is true that I put the question, and that the hon. gentleman is not in order in seeking to state his point now, but we must observe amenities here and I take it the House will allow the hon. gentleman to proceed.

Mr. STEVENS: I rise to support my hon. leader's point of order. I quite agree with what you now suggest, Mr. Speaker, that if the hon. Solicitor General had risen before you put the question he would be entitled to proceed. But the question was put before my hon. friend rose in his place.