

Income Tax Act

It is all here, everything that was in the former bill. There is not a clause that is missing. Some of it has been changed, but this is not just partially the old bill. It is all of it, and a couple of new things have been added.

Just one other question, Mr. Speaker. When the minister cites Speakers' rulings from Westminster will he face the fact that our Speaker on January 26, 1967, ruled it was not only identity that mattered but also similarity and the necessity not to infringe on the rule that the house must not be asked to do something that is inconsistent with a former decision?

I submit that what we are being asked for in this bill is to re-enact the whole of Bill C-193, with a couple of changes and additions, and we are being asked to make a decision which clearly in four cases, and almost so in other cases, is inconsistent with the decision we took on February 19.

Mr. J. H. Horner (Acadia): Mr. Speaker, I will be brief. The question has been dealt with at length by members more learned in the rules of the house than I but I would like to point out the difficult position that you are in and I would like to refresh your memory on a ruling that you made on January 26, 1967.

Mr. Speaker: Order, please. I would advise the hon. member of the rule against repetition. This has already been brought to my attention.

Mr. Horner (Acadia): I will endeavour not to be as repetitious as perhaps you think I may be. The Minister of National Health and Welfare (Mr. MacEachen) has stated that he thinks this bill is not identical with the previous one and therefore should be accepted, but I would like to point out what Your Honour said on January 26 last year, as recorded on page 12270 of *Hansard*:

The minister this afternoon showed that in the one case there is a mandatory review, and in the other case what he calls a facultative review. In the one case there is a one-shot review; in the other a continuing review. These, I admit, are substantial changes—

Those are your words.

—and I might even be prepared to admit that the objectives of the original clause and of this amendment may differ. But from my limited understanding it seems that the adoption of the amendment would reinstate in part—

This is the important point.

—a clause which has already been rejected in its entirety by the committee.

[Mr. Knowles.]

You then went on to reject the amendment offered by the minister of transport of that day, saying that it proposed to reinstate a clause which had already been rejected. In that case you referred to substantial changes and to differences between the objectives of the original clause and the amendment. In this case we have not got a substantial difference. We have not got an objective that is different. Some four clauses are going to be reinstated and in fact the entire old bill is included in new Bill C-207. I cannot see Your Honour ruling in any other way than you did on that occasion and saying anything else but that this bill is out of order.

[*Translation*]

Mr. Gilles Grégoire (Lapointe): Mr. Speaker, I listened with interest to the remarks of the Minister of National Health and Welfare (Mr. MacEachen) about the point of order now being discussed.

At the outset of his remarks, the minister seemed to suggest that the motion before the house on Monday, February 19 last was that the bill be now read for the third time. But he forgot to add that when the Speaker calls for the question, he also asks us that the bill be now read the third time and passed. The minister did not add the words: "Agreed to and passed".

Now, what was the answer of the house? It was of the opinion that the bill be not now agreed to. It was not merely a matter of saying "now". The opposition did not introduce any amendment to say in six or eight months. The opposition simply voted against the bill, and rejected it.

In addition, the Minister of National Health and Welfare feels that there are some differences between Bill No. C-207 and the former Bill No. C-193. He says: Bill No. C-207 does not only apply to individuals, like the former bill, but also to corporations. Now, that part concerning individuals, namely the surtax on personal income tax was defeated with Bill No. C-193.

If the Minister of National Health and Welfare maintained that the new bill only applied to corporation income tax, then it would be different. But he adds corporations only to be in a position to include the 3 per cent on personal income tax. It only means that he adds, in the same sentence, part of what has already been rejected in Bill No. C-193, and other things, so that what has already been rejected can be agreed to.