

1977 precedent. Third, no standing order prohibits it. And fourth, it is always important to consider the spirit of a Standing Order.

My colleagues mentioned a while ago that when quoting Beauchesne's fifth edition on page 177, we referred to the relation between the bills and the ways and means resolutions, which must be as close as possible to the ways and means notice of motion.

True, but what is the spirit behind this ruling since we are not told that we cannot include a provision with respect to borrowing powers? What is intended is that all the provisions of a bill relating to income tax, to the levying of a tax or to amendments to the Income Tax Act, be specified in the ways and means motion. If today there were new amendments to the bill introduced on Tuesday, or if there were provisions amending the Income Tax Act not specified in the ways and means motion, then, I would agree. My colleagues would be right, the bill would be different from the ways and means motion. It is in that sense that we should understand the need for the bill to coincide or agree with the ways and means motion. Reference is to the provisions dealing with fiscal measures. There is nothing in our rules to cause us to include any borrowing authority in the ways and means motion, there is nothing in our rules to prevent us from including in a bill amending the Income Tax Act, a borrowing authority authorized under the Financial Administration Act. That must be read in its context. The essential and required concurrence between the bill and the ways and means motion must exist in matters pertaining to fiscal measures, and not in matters pertaining to borrowing authority.

So, the hon. members opposite are right in saying that the bill must agree with the ways and means motion. If one looks at the bill, one sees it does in fact agree with the motion. They do look alike as far as tax provisions are concerned. But there is nothing anywhere to compel us to include any borrowing authority in the ways and means motion because that is not a taxation measure; there is nothing to provide that it should be included in a ways and means motion, and this explains why no reference is made to it in our motion. There is nothing inconsistent in that. And that is the fourth reason why I respectfully submit their argument is not valid. In summary, there is no rule against this, and we must consider the similarity between the notice of a ways and means motion, and the bill in the context and in the spirit of this taxation legislation. There is also the precedent I mentioned as well as the other reason.

Finally, my learned colleague from Winnipeg North Centre (Mr. Knowles) raised the question of the absence of a prior notice. But there again there are two reasons why his argument does not hold. First, we are bound, by our Standing Orders, to give notice of a bill and not of its contents and provisions. We gave notice of Bill C-54 through the notice of the ways and means motion. We have therefore observed the

Income Tax Act

rules in that respect. We gave notice of the bill, and in no way did we have to give notice of clause 1, clause 5, or chapter three. We gave notice of the bill, and by doing so we observed the rules. That is the first argument.

The second argument—I said there were two but in fact there are three—is to the effect that when the bill was read, when it was introduced, it was then the hon. member learned that the borrowing authority was included in the bill. But there was sufficient notice, Madam Speaker, and as a subsidiary reason I would add, as you said last Tuesday, that this notice was even more generous than what is prescribed by our Standing Orders.

Therefore, as early as last Tuesday, hon. members were made aware, through the introduction of this bill and its title, that the borrowing authority was an integral part of this bill to amend the Income Tax Act. It is therefore a subsidiary argument that I raise, because in reality no one has been prejudiced; this is a procedural argument to which I respond also with a procedural argument. The rules provide that notice must be given of the bill but not of the provisions it contains. So there has been no injustice and the rules have been followed.

The third argument which should settle the matter is that, again in the precedent of 1977, no separate notice was given of the bill to amend the Income Tax Act and to grant the government a borrowing authority.

I refer once again to the precedent with regard to the other matter raised by the hon. member for Winnipeg North Centre. Notice was given of a ways and means motion, but no separate notice was given for the borrowing authority bill. In parliamentary practice, precedents carry a lot of weight when there are no written rules. They are being invoked today. It will be noted that the argument I have just made is not merely a procedural argument nor merely a point of law.

This is because, essentially, even though we humbly and respectfully submit that we have a good case based on our rules, the precedents and parliamentary spirit, I believe that, in practice, the members of the House are far from being penalized by this procedure. First of all, they were given reasonable notice, second, they will have time to debate this matter, and third, which should please everyone, this will avoid the need for the House to consider separate bills which can be dealt with together, which is not irregular or abnormal and which could perhaps become a more usual practice in the future for combining related provisions. Now why has this been included in this bill? There is a precedent. We have the statutory authority to do so as the Financial Administration Act provides that the borrowing authority must be requested of Parliament. I do not want to repeat all my arguments, Madam Speaker, but parliamentary spirit has been respected, the hon. members are not being deprived of their rights, and the law and precedents give us every justification for the manner in which this bill has been introduced, and that is why I would ask you to dismiss the objections raised by my learned colleagues.