

Excise Tax Act

not bringing it up under the appropriate conditions laid down by our own house in rule No. 58. I am going to move, in view of the fact that we got off the rails on Friday night, seconded by the hon. member for Okanagan Boundary (Mr. Christian):

That, as from eight p.m. to the adjournment of this house on Friday, December 6, 1957, all the proceedings of this house be expunged from the records of the house and that this house do return to normal proceedings as laid down by the rules.

Mr. Pickersgill: Black Friday, all right.

Mr. Speaker: While we are discussing a point of order I think it would be improper to interrupt that discussion by entertaining any motion. Is there anyone else who wishes to assist the Speaker in coming to a conclusion? If not, I think I am prepared to deal with the matter.

Mr. Hamilton (York West): Mr. Speaker—

Mr. Speaker: I may tell my hon. friend that he can save his breath, because as I am at present disposed I am going to rule on the side on which he will be arguing. If anyone wishes to speak further in support of the point of order I will be glad to hear them, but at the present time I have come to the conclusion that the point of order cannot be sustained.

Mr. Knowles (Winnipeg North Centre): Maybe that is the side the hon. member for York West was on.

Mr. Speaker: If so, I will be glad to hear him.

Mr. Sinclair: He is no trained seal.

Mr. Speaker: I want to thank hon. members for the full discussion of this point. It is perhaps a novel point, and perhaps one that would not have arisen under normal circumstances; but here we have a budget and estimates before the house which arose not in this session and not even in this parliament. We are faced with circumstances that perhaps do not often arise.

I am sure the hon. member for Winnipeg North Centre has considered the matter very fully, as has the Minister of Justice, and that they have referred to all the authorities, including many which I have considered myself. I have read the discussion of last Friday night and I, with the assistance of the Clerk and the legal adviser of the house, have spent some time on this matter.

I think it is quite clear what is required when there is a bill to raise money, to impose a levy or a tax, is covered in that section 54 of the British North America Act to which the hon. member for Rosthern referred. We have our own standing order No. 61 which presumably reinforces the section

[Mr. Irwin.]

of the British North America Act which says that parliament shall not raise money except by the procedure of a resolution and discussion in a committee of the whole house. That is the safeguard of the people that taxes will not be raised lightly, and only after opportunity of discussion, indeed after repeated opportunity of discussion of the tax that is to be raised.

This question before us, however, is quite different from that. It is a question of a bill which on its face—and we have the bill here—is not a bill to raise money but a bill to reduce taxation. Without going through the citations again in Bourinot, Beauchesne and May, I think I can indicate very briefly to the house the opinion I accept. It is set out in May, fifteenth edition, at page 764. There you have a statement under the heading "Alleviation of Taxation", and it is in these words:

Provisions for the alleviation of taxation are not subject to the rules of financial procedure. The repeal or reduction of taxes, for instance, by the finance bill, is sometimes preceded by a specific ways and means resolution but this procedure is neither necessary nor usual.

I find that in this parliament the same thing has happened on occasion. A measure to reduce taxation has been preceded by a resolution, as was pointed out by the hon. member for Winnipeg North Centre, and sometimes it has not. There are quite a number of instances where bills to reduce taxation have been introduced without being preceded by a resolution and the necessity of the procedure which was argued for by the hon. member for Winnipeg North Centre.

I will not read any more of that citation. The only question in my own mind was whether that British practice might be applicable in this parliament, and I find that both Bourinot and Beauchesne assume that it does and, in fact, say so in citations which I have here. Therefore I am satisfied that we are following a correct procedure in permitting this bill to be introduced without a resolution.

There was another point raised by the two hon. members which rather concerned me. I think it is answered by this citation from May, eleventh edition, page 572:

. . . a bill for diminishing or repealing a tax or other public burthen, unless the imposition of a new tax is proposed by way of substitution, needs no royal recommendation or preliminary committee stage . . .

I was a little concerned about the argument that perhaps the crown's recommendation was necessary and that otherwise it might be open to any member of the house to move such a bill. However, that is something I do not have to decide today. When a private member does introduce a bill to abolish the income tax or wipe out the proceedings of the