In this particular instance the amendment in the following words was moved: "That sub-clause (1) of clause 3 be amended by substituting a comma for the period at the end thereof and adding the following words:

"provided the province agrees that such amount will be applied to reduce rates paid by the customers of the respective designated corporations."

In the opinion of the Chairman of the Committee this amendment seemed, or appeared, to go beyond the terms of the principle of the bill before the House. I refer to Bill C-211, an Act to authorize the Minister of Finance to transfer to the Provinces the proportions of the income tax payable by certain public utility companies.

The principle is further expressed in the resolution which says, in part, and I quote: "That it is expedient to introduce a measure to authorize payments to the provinces equal to 95 per cent of that part of the income tax paid under part I of the Income Tax Act by certain corporations-"

Et cetera. Later, at the end of the resolution it states: "-and sale in the province for distribution to the public of electrical energy or steam, or from the distribution and sale of gas to the public in the province; and to provide that an amount paid under the said measure that is paid or otherwise credited by the province to such a corporation for the use of that corporation shall be exempt from income tax."

This resolution sets out the principle on which the bill is based. I have the impression, therefore, that the Ruling of the Chairman is justified by the authorities which have been brought to my attention. As honourable Members know, an amendment is out of order if it is irrelevant to the subject-matter. I refer, of course to May's 17th Edition, page 549, and I quote: "-if it is irrelevant to the subject-matter-or beyond the scope of the clause under consideration-Amendments which are irrelevant to the clause under consideration should, as a general rule, if they are within the scope of the bill be moved as new clauses."

Honourable Members know that reference as well, or better than I know it. A judgment has been expressed by the Chairman of Committees that the amendment moved by the honourable member is beyond the terms of the principle of the bill. It goes beyond the scope of the principle of the bill. I do not think that it is sufficiently evident that an injustice has been done in the ruling of the Chairman for me to rule otherwise. I think I have to sustain the judgment rendered by the Chairman of Committees.

The opinion expressed by the Honourable Minister of Finance is very much along the lines of what I suggested a moment ago, namely, that in the amendment a new principle is being sought to be introduced. That amendment is not relevant to the clause now before us.

I may be wrong, but looking at the bill itself and at the clause under consideration in the light of the amendment moved by the honourable Member for Comox-Alberni (Mr. Barnett) it seems to me the amendment is a very far-reaching one. The honourable Member appears to wish, through his amendment, to regulate the charges being charged by the public utilities and by the provinces. In my view this is an entirely new principle and one which goes beyond the terms of the clause under consideration. I am sure this is the basis on which the ruling of the Chairman of the Committee was made. Again, in spite of the very intelligent and plausible argument put forward by the honourable Member for Comox-Alberni I have to maintain the decision rendered by the Chairman of the Committee and refuse the appeal.