

his own opinion with regard to the notification section in the wiretapping bill, and whether he made any recommendation to the committee of the other place in that regard.

Mr. Speaker: Order, please.

GOVERNMENT ORDERS

[*English*]

WAYS AND MEANS

EXCISE TAX ACT

On the order: Notice of a Ways and Means motion:

December 12, 1973—Consideration of a motion to concur in a Ways and Means motion with respect to the Excise Tax Act, (laid upon the table, December 11, 1973)—The Minister of Finance.

Mr. Bell: Mr. Speaker, I rise on a point of order. We understood that this Ways and Means resolution was to come forward tomorrow.

Mr. MacEachen: No, today.

Mr. Lambert (Edmonton West): That goes through on motions.

Mr. Stanfield: Mr. Speaker, I rise on a point of order with regard to this motion on the ground that there are two questions involved in it. I would request, therefore, in accordance with the procedure of the House, that you order that the motion be divided into two questions, namely, the question on paragraph 1 and the question on paragraph 2. I assure you that my purpose is not to delay the consideration of this matter by the House and, if my point of order is found to be well taken, I wish to co-operate in seeing that the matter is put before the House in the form of two resolutions as rapidly as possible.

The authorities with regard to the two questions being involved in the resolutions are contained in the judgment of Mr. Speaker Macnaughton relating to the flag debate found in the *Votes and Proceedings* of June 15, 1964, volume 111, at pages 427 to 431. I am not suggesting for a moment that the question before Mr. Speaker Macnaughton was the same as the question I am raising today. I simply refer to that as a judgment in which the principle and the precedents are considered.

I submit to you, Mr. Speaker, that the principles contained in paragraph 1 of the motion, and the principle in paragraph 2, are so different as to constitute different questions upon which a member may vote "yes" on one and "no" on the other. If the motion is adopted in its present form, Standing Order 60 (11) provides that the vote should be an order to bring in a bill or bills based on the provisions of any such motion. I assume that the purpose of having the two different principles incorporated in this motion is to justify one bill being brought in. Indeed, the title of the motion is "Notice of Ways and Means to amend the Excise Tax Act" which is referred to in paragraph 2, and paragraph 1 is on an entirely different matter.

Excise Tax Act

I raise my point of order at this time because I feel it would be rather late and inconvenient, and would cause unnecessary delay to do it at the time the bill is before the House. It is true that the bill would provide an opportunity for debate, but the opportunity to amend a tax bill is limited at best. In the present case, the opportunity to amend in a limited way has been pretty well forestalled by the Minister of Finance (Mr. Turner), who has combined the bill with an appropriation provision and has extended the royal recommendation to cover not only the appropriation of public revenue but the Ways and Means provisions as well. The Chair will appreciate that, under numerous Speakers' rulings, such an umbrella recommendation precludes almost any amendment by a member of this House who is not a minister of the Crown.

So, I say that paragraphs 1 and 2 contain different principles which should be put before the House separately. The principle in paragraph 2 is the one indicated in the heading of the motion—the taxing provision to amend taxing legislation, the Excise Tax Act. The principle in paragraph 1 of the resolution is quite different. Under this paragraph the House is asked, or will be asked in the bill, to delegate to the Governor in Council power to impose a charge, within a ceiling of \$4 per barrel, on crude oil exported from Canada in any month commencing with February 1974, the charge to be paid by the person holding a licence under Part VI of the National Energy Board Act to export the crude oil, the charge to be administered, enforced and collected by the National Energy Board. In other words, this paragraph No. 1 relates to the National Energy Board and not to standard taxing legislation such as the Excise Tax Act dealt with in paragraph 2.

For example, the following principles are implicit in the consideration of the part of the bill which will result from this part of the motion. They are propositions upon which members of the House may hold an opinion directly opposed to the opinion they might hold with respect to paragraph 2. First of all, a member may be opposed to the proposition that this House should delegate to the Governor in Council the power to impose a charge. I hasten to emphasize I am not debating the merits of the charge, I am just indicating the range of considerations.

Second, a member might be opposed to the proposition that the Governor in Council should be delegated the power to vary a charge or to choose not to impose a charge in any month. Third, he might be opposed to the proposition that the Governor in Council may impose a charge but, coupled with the right of the Governor in Council under section 17 of the Financial Administration Act to remit any tax, impost, duty or toll, vary that charge by remitting it totally, partially, conditionally or unconditionally in the case of some person or persons but not in the case of other persons.

Fourth, a member may be opposed to the proposition that the National Energy Board, which is a court of record under subsection 10(1) of the National Energy Board Act and, therefore, one of the constitutional courts of judicature established under section 101 of the BNA Act, should administer, enforce and collect a tax.

Fifth, a member may oppose a principle that appears to be contrary to our constitution with respect to the Consolidated Revenue Fund and our statute, the Financial