

Income Tax Act

about it on the floor of the house. That is what I am doing now, expressing concern that somehow or another a way is being found to get around, in the case of a tax measure, a rule that is so widely understood that my colleagues have been coming to me within the last few minutes expressing amazement that this situation has arisen at all.

● (8:40 p.m.)

With regard to the quotation from May, I would point out that a dozen or so of us had the privilege of spending a few days at Westminster two or three weeks ago. Maybe we do not agree on all of the ideas we brought back from the mother of parliaments, but I think we all do agree that the differences between their operations and ours are so great that one cannot really apply May to all of our situations here.

You look as though I am not being very helpful to you, Mr. Speaker—

Mr. Grafty: You are being very long-winded.

Mr. Knowles: The issue is a serious one, and perhaps I am not being helpful to you, sir. I know that I am throwing the problem to you. The house generally is willing to proceed with this matter tonight, but that does not get around the importance of making sure that all rulings are correct. It seems to me that concern should be expressed about finding a way to set aside the rule, standing order 41, that no measure shall be proceeded with unless the house has had 48 hours notice. I express that concern as strongly as I can.

Hon. Gordon Churchill (Winnipeg South Centre): Mr. Speaker, in June, 1956, on a Thursday afternoon at 5.15, which has become a notable period in Canada's history, I raised a point of order on the subject of whether or not the Chairman of Committees should make a ruling which was not based on precedents established by the Speaker or not founded on decisions that have been arrived at by the Speaker. I argued the point, supported strongly by the hon. member for Winnipeg North Centre (Mr. Knowles), that there was a danger in having a body of rules established in committee of the whole, because we noted that from time to time the person who presides in committee of the whole is shifted. He is not always the Deputy Speaker. My point then, and I had quite a number of references to give, was that when the Chairman of Committees has no precedent to guide him,

[Mr. Knowles.]

established by the Speaker himself, the matter should be held in abeyance and the decision should be made by the Speaker rather than by the Chairman. It would avoid these embarrassing and awkward situations where a chairman is overruled by the Speaker.

I think, sir, the situation tonight is the same as it was in 1956. An issue which has not heretofore been decided by the House of Commons and established as a precedent by the Speaker, has come before the committee of the whole house, and the basis for giving the decision on it has not been established. I argue, sir, that viewpoints of this nature should not be decided by a committee chairman in committee of the whole house, if the issue can be avoided and transferred to the Speaker, who is the authority in these matters.

In this particular instance I conclude, sir, by saying that I think it would be very inadvisable for rule 41 to be overruled on this occasion. We are stumbling into rather rapid changes in the rules of the house now. The fact that the Minister of Finance (Mr. Sharp) did not properly introduce a budget, and the fact that he had to make his tax announcement by radio and television, by a press conference last night, have led us into the quandary in which we are at the present time, but I do suggest that the rules of the house should be maintained, unless they are altered by consent of parliament as a whole.

Mr. H. A. Olson (Medicine Hat): Mr. Speaker, very briefly I would like to direct your attention to page 222 of Beauchesne, citation 268. I am sure you are already aware of what is on page 734 of May where it says that ways and means resolutions do not require notice and are usually moved without it. Perhaps citation 268 is not entirely applicable here, but it does deal with changes introduced in committee of ways and means without notice, and I think this is the crux of the point of order we are dealing with.

Part of the citation reads:

Proposals for the variation or modification of taxation can therefore be made in the committee—

I suggest that these can be made without notice, but there are some qualifications.

—but these proposals must be grafted upon the financial scheme submitted by the government, and must not affect the balance of ways and means voted for the service of the year. Amendments, therefore, can be proposed to substitute another tax, of equivalent amount, for that proposed by the government, as an alternative duty, the necessity of new taxation, to that extent, being already declared on behalf of the crown.