

*Excise Tax Act*

from golf clubs and golf balls. Even the excise tax on firearms and ammunition has been removed. I wonder what the people are thinking of a government which will remove the excise tax on guns or revolvers and keep it on lipstick.

I wish to bring to the attention of the Minister of Finance (Mr. Fleming) what has already been repeated in this house over and over again, namely the 7½ per cent tax on automobiles, the presence of which is discriminatory, in addition to being a threat to the already shaky employment situation in the industry.

**Mr. Fleming (Eglinton):** Mr. Speaker, on a point of order, the hon. member has indicated that he proposes to discuss the so-called special excise tax on automobiles. There is nothing in this bill that relates to that subject in any way, shape or form.

**Mr. Martin (Essex East):** This objection raised by the Minister of Finance is a most unusual one. Of course, we are getting accustomed to these constant procedural objections. He now raises the objection that because this Excise Tax Act does not remove the excise tax on a particular commodity one is precluded from discussing it for the simple reason that it is not referred to in the bill. What the hon. gentleman is seeking to do is to show that whereas certain commodities are given direct attention in the bill, he is of the opinion that automobiles should likewise be given that attention. Surely, we are not to be restricted in debate to the extent suggested by the Minister of Finance.

I might warn him that I, too, have something extensive to say on this subject. I am eager on that account to join my hon. friend who is seeking to speak on this matter.

**Mr. Speaker:** I wonder whether the hon. member has the authority to support as broad an interpretation of the rules relevant to debate on second reading as he is proposing. This will be founded on a resolution which has been adopted by the house, and which appears on page 4663 of *Hansard*. It is in specific terms. The house having given authority to a bill being brought in on that resolution in specific terms, it would seem to me to have limited its consideration to matters which are contained in the bill. Although I have not felt that on second reading of a bill to make some changes in an act it was irrelevant to express in general terms that other things had not been done, I am sure I have no precedent to authorize me to recognize a debate on matters which are not in the bill and not relevant in the sense that an amendment could not be moved on the matters proposed to be discussed.

[Mr. Badanai.]

**Mr. Martin (Essex East):** Mr. Speaker, I did not come prepared to deal with the procedural argument. I must say I regret I did not listen to what Your Honour had to say because I had just received a note about the death of a very distinguished gentleman who is not now a member of this house, a former colleague of mine. At the time my attention was diverted and I was not listening to the precedent Your Honour was giving. It does seem to me to be elementary common sense that one should be allowed to discuss on a bill that provides a positive remedy the question of whether that remedy should apply to other particular subject matters not referred to in the bill. I just cannot believe that there can be any other interpretation. However, I regret I was not listening to Your Honour.

**Mr. Fleming (Eglinton):** May I just point out that there is ample opportunity afforded to all hon. members in the budget debate to criticize what they regard as omissions in the budget proposals. For that purpose the house, under its rules, sets aside eight days of the session. That is the occasion where any hon. member can attack broadly, if he wishes, the budgetary proposals. If any hon. members wishes to say that the budget ought to have dealt in some way with this special tax, then that was the occasion on which that point should have been raised. Now hon. members are in effect seeking to turn the debate on second reading of this bill into another budget debate and, with great respect, they are not entitled to do that.

The resolutions which were approved by the committee of ways and means and which are embodied in the precise terms of this bill affect only the application of the sales tax to certain commodities. The bill has no reference whatever to the special excise tax. Nothing in this bill has any relation to that at all; it is an entirely different tax. There is nothing in this bill whatever, Mr. Speaker, that has any relationship to the special excise tax, or to the application of it to motor vehicles. Therefore, Mr. Speaker, I think it is perfectly plain that what is being attempted here is not a discussion pertinent to the principle of this bill but pertinent to something that lies entirely outside the scope of the bill and for which there was ample opportunity afforded to all hon. members to air their views in the budget debate two months ago.

**Mr. Chevrier:** Mr. Speaker, I do not want to prolong this debate on the point of order, but I think the point which the hon. member for Essex East (Mr. Martin) has made is well taken. It seems to me that the object of second reading is not so much to discuss the matters which are included in the various clauses of