

*Government Orders*

C-20, an Act to amend the Excise Tax Act and the Excise Act. I have had an opportunity to examine them.

[English]

Motions Nos. 2, 3, 5, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16 and 18 standing in the name of the hon. member for Calgary Northeast each seek to delete a separate clause of the bill. The cumulative effect of these motions would be that the House would proceed through another second reading debate with the possibility, of course, that the bill could ultimately be defeated by having all of its clauses deleted. The Chair has strong reservations about this manner of proceeding on the bill at this stage.

I will be guided by the decision of Mr. Speaker Francis concerning the report stage of Bill C-9, the Canadian Security Intelligence Service Act, which can be found in the *Debates* at pages 4559-4566 on June 12, 1984 and again at pages 4680-4683 on June 14, 1984. Therefore the grouping of all the deleting motions will follow the guidance found in that ruling.

[Translation]

I have misgivings with respect to motion numbered 1 standing in the name of the Hon. Member for Yukon (Ms. McLaughlin). According to Citation 524 of Beauchesne's *Parliamentary Rules and Forms*, Fifth Edition, on page 176:

[English]

The motion by which a tax is proposed in the House is now treated as an effective expression of the financial initiative of the Crown, and therefore, as the standard in relation to which the admissibility of amendments is determined. Accordingly, an amendment is debarred, not only from increasing the rate of a tax, but also from extending its incidence to new classes, even while proposing to relieve other classes of payers.

However, Erskine May's *Parliamentary Practice* on page 839 states that amendments must not exceed the scope, increase the amount or extend the incidence of any charge upon the people defined by the terms of Ways and Means resolutions by which the provisions propose to be amended are authorized.

Having studied the amendment I am of the view that the hon. member is limiting the scope of the tax by providing for an exemption for northern residents. Therefore it will be grouped for debate with Motion No. 2, which is also in order.

[Translation]

An affirmative vote on motion numbered 1 obviates the necessity of a vote on motion numbered 2. However, a negative vote on motion numbered 1, necessitates a vote on motion numbered 2.

[English]

Motions Nos. 3, 6, 7, 8, 9, 12, 13, 14, 15 and 16 standing in the name of the hon. member for Calgary Northeast will be grouped together for debate. A vote on Motion No. 3 will be applied to all of the other motions in the group that I have just listed.

[Translation]

Motions numbered 4 and 5 standing in the names of the Hon. Members for the Yukon (Ms. McLaughlin) and for Calgary Northeast (Mr. Kindy) respectively will be grouped together for debate but voted on separately.

[English]

Motions Nos. 10 and 11 standing in the names of the same hon. members will be grouped for debate and voted on as follows: an affirmative vote on Motion No. 10 will obviate the need for a vote on Motion No. 11. However a negative vote on Motion No. 10 will require a vote on Motion No. 11.

• (1150)

Motions Nos. 17 and 18 standing in the names of the same two hon. members will be grouped for debate. If there is an affirmative vote on Motion No. 17, no question on Motion No. 18 will be put to the House. However a negative vote on Motion No. 17 will require that the question be put to the House on Motion No. 18.

[Translation]

I will now put motions numbered 1 and 2 to the House.

[English]

**Ms. Audrey McLaughlin (Yukon)** moved:

Motion No. 1

That Bill C-20 be amended in Clause 1 by adding immediately after line 16 at page 1 the following:

"except for northern residents as defined in the *Income Tax Act*."

**Mr. Alex Kindy (Calgary Northeast):** moved:

Motion No. 2