Income Tax

The amendment must not be concerned in detail with the provisions of the bill upon which it is moved, nor anticipate amendments thereto which may be moved in committee; nor is it permissible to propose merely the addition of words to the question, that the bill be now read a second time, as such words must, by implication, attach conditions to the second reading.

The third rule states:

An amendment, which amounts to no more than a direct negation of the principle of the bill, is open to objection.

It seems to me that it is the second rule in respect of which this proposed amendment would be in conflict. Moreoever, it seems to me, in general, that this proposed amendment is anticipatory; in other words, what the hon. member is proposing is that the House should now pass judgment upon particular sections of this bill. I agree with him that this is a very large bill, but it is precisely because it is a large bill and concerned with very complicated matters—and this has always been so on income tax—that the bill is referred to a committe of the whole House rather than to a standing committee. It is for this reason that we have these rules, and I suggest that the amendment proposed by the hon. member does offend certain specific and important principles of our procedure.

Mr. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, I feel like starting off by saying, "Here we go again".

Mr. Turner (Ottawa-Carleton): You will have to throw Beauchesne's away: Marcel doesn't like Beauchesne's.

Mr. Lambert (Edmonton West): There is nothing about reasoned amendments in Beauchesne's.

Mr. Knowles (Winnipeg North Centre): The Minister of Finance (Mr. Turner) says I must throw Beauchesne's away because the hon. member for Edmonton West (Mr. Lambert) does not like it. As a matter of fact, when he started to speak I pulled it out, but after hearing what he said, I put Beauchesne's away and brought out May's. Like the President of the Privy Council (Mr. Sharp), I have a copy of the eighteenth edition.

I said earlier that we have been discussing this question of reasoned amendments for a long time. I think this would be a good subject for a graduate student writing a Ph.D. thesis. He would find plenty to write about in terms of the attempts which have been made to get the Chair to accept reasoned amendments. He also might find it interesting to note those which have been allowed and those which have been denied. He might even find some differences in the nature of the rulings which have been given. I must confess that when I have tried reasoned amendments, I have favoured the form which goes something like this, "That Bill No. so-and-so be not now read a second time, but that it be resolved, in the opinion of this House," and so on. Then this same statement of principle follows. I have been prepared to accept, when I have move amendments like that, that it had to be clear that the mover and supporters of a reasoned amendment were against the bill. That ruling has been given from the chair a good many times, that reasoned amendments, especially if they are put in that framework, cannot be amendments in which a member seeks to have it both ways.

• (1610)

If anyone does any research on the things I have said in the past, he will find that I have accepted that proposition. But this little exercise today, the rejection of Beauchesne's by the hon. member for Edmonton West, the picking up of May's, and particularly the kindness of the President of the Privy Council in referring to pages 487 and 488 of May's eighteenth edition, makes me think that we had better take another look at this matter.

The hon. member for Edmonton West has not followed the form of words I would have preferred but, instead, just says in his motion that although this House approves of certain things in the bill, notably the slight reduction in income tax for low income earners, pensioners and so on, this House nevertheless declines to give second reading to a bill which has in it something that we do not like, namely, the taxation provisions regarding royalties.

As I say, Mr. Speaker, that is a different form, and May in his eighteenth edition—hardly his because he was dead long before editions got to such a high number—said something that I think covers the case of the hon. member for Edmonton West. The President of the Privy Council read the sentences that were on his side of the argument and left the others for me to read. At page 487 May says:

Such amendments have tended in modern times to become rather stereotyped and are confined generally to the first two categories; and amendments selected by the Speaker for discussion have commonly included the words, "this House declines to give a second reading," or words of similar import.

Not only does the hon. member for Edmonton West have those words in his amendment, "This House... declines to give second reading", but it seems to me that it does fit into the first two categories that May has just indicated. Those first two categories referring to a reasoned amendment appear at the top of page 487 and are as follows:

(1) It may be declaratory of some principle adverse to, or differing from the principles, policy or provisions of the bill

(2) It may express opinions as to any circumstances connected with the introduction or prosecution of the bill or otherwise opposed to its progress

The hon. member for Edmonton West certainly declares a principle adverse to some of the provisions of the bill and does not want its progress to go any further at this point, for the reasons given. I think a case can be made for the amendment, therefore, by reading those portions of page 487 which I have quoted. I find it even more interesting, however, to turn to page 488. The President of the Privy Council read from the top of that page, but I will go to the bottom of it where there is a paragraph with the heading "Effect of carrying a 'Reasoned Amendment'", which says:

According to modern practice, it would appear to be unlikely that, after a reasoned amendment had been carried on the second or third reading of a bill, any further progress would be made.

I used to think, and I have argued it repeatedly, that that would be the effect of any amendment to second reading of the bill; that it not be read, and that is the end of it. Many times we have been told that if we pushed an amendment, that would be the end of the bill and we might lose something we wanted. But I continue: