

*Income Tax Act*

**Mr. MacEachen:** As Mr. Speaker said then, if he were asked to give an opinion on identically the same question the matter would then be out of order. That, clearly, is in his ruling.

There is another case in the British house. I will not read it all but it is to be found on August 3, 1920. At page 2206 of the British proceedings Mr. Palmer, rising on a point of order with regard to an amendment to a motion then before the house, said in part:

My point is this, that this house, having come to the decision early in the year to enact these regulations only until 31st August, or peacetime, whichever came the sooner, this house is not competent to act on that decision, and by a bill of this kind to extend the regulations with regard to shops for another 18 months; that it is a rule of this house that the house having come to a decision, cannot reverse, alter or override that decision within the same session.

That is the point the hon. member for Winnipeg North Centre put to the Chair. The Speaker on that occasion said:

I do not think that can be strictly applied in a case of this sort, for, even assuming the house had in its mind that these regulations in the first instance should continue only until 31st December, it was quite open to the house to reconsider the matter, and to extend that period. It might have done it by an amending bill in the same session. There is nothing to prevent that.

Another member who was then present, Major Nall, said:

May I ask whether it is, in that case, competent for this house actually to reverse in the same session, a decision arrived at in the early part of the session?

The Speaker gave his decision and said:

The house must not be asked to consider the proposition in exactly the same terms;—

Those are the words he used, "exactly the same terms."

—that is to say, I ought not, if I observed it, to put identically the same question twice. The house having come to a decision, I ought not to put identically the same question—

Again we see the words "identically the same question".

—again to the House, so that the House could have an opportunity of reversing its decision. In this case, there is no question which I have put from the chair which could be regarded as identically the same as that upon which the house has already pronounced.

I suggest to Your Honour that this question, if it is put, will not be identically the same as the previous question. I have indicated that there is a difference in the scheme of taxation and in the incidence of taxation. The burden of taxation is being shifted in part

from the individual taxpayer to the corporation. There are differences in ceilings, in floors and in rates as well as in other aspects. My argument, based on the precedents I have just cited, is that in proposing this particular bill the government is, of course, proposing a bill which is related to the same subject and which contains similar provisions. Of course that is so, because both bills relate to taxes and surtax. But there is no rule against that. I have cited the authorities. A bar would be raised against the government in proceeding with this bill if the house, when the Chair put the question, were asked to decide on exactly the same question or on identically the same proposition. That is what British Speakers have held.

**Mr. Baldwin:** How do you regard a surtax of 4.99 per cent?

**Mr. MacEachen:** I have put forward my points after considering the authorities. I am not resting the case on the nature of the question which was defeated. I am resting my case on the simple argument that the house, when the Chair puts this question, will not be asked to deal with identically the same question that was contained in Bill C-193.

● (4:10 p.m.)

**Mr. Knowles:** Would the minister permit a question or two? First, may I ask him if he will address himself to the fact to which I drew the attention of the house, namely, that there are four clauses in the new bill which are identical with four clauses in the previous bill? He knows that I admitted there are differences in the surtax, and I outlined them as well as he did, but will he deal with the fact that there are four clauses in the new bill which are identical with four clauses in the old bill? Will he also address himself to this fact? He gives citations and says it is possible to bring forward part of a former bill that has been defeated, but would he recognize that this new bill does not leave out anything that was in the former bill?

**An hon. Member:** Address the Speaker.

**Mr. Knowles:** I am addressing the Speaker but I am putting a question to the Minister of National Health and Welfare and I would like his undivided attention. I enjoy it better that way.

**Some hon. Members:** Oh, oh.

**Mr. Knowles:** Will he face the fact that what is proposed in this bill is not to bring forward parts of what was in the former bill?