

that time the government will be in a position to adopt an appropriate import and industry sector policy. In the meantime, a number of specific footwear items aggregating about 500,000 pairs have been identified which no longer appear to pose a serious threat to the Canadian industry and accordingly will be released from the global quota's coverage on December 1, 1980.

[Translation]

Mr. Collette: Madam Speaker, I ask that the remaining questions be allowed to stand.

Madam Speaker: The questions enumerated by the hon. parliamentary secretary have been answered. Shall the remaining questions be allowed to stand?

Some hon. Members: Agreed.

GOVERNMENT ORDERS

[English]

INCOME TAX ACT

MEASURE TO AMEND AND TO PROVIDE BORROWING AUTHORITY

The House resumed from Friday, January 16, consideration of the motion of Mr. MacEachen that Bill C-54, to amend the statute law relating to income tax and to provide other authority for the raising of funds, be read the second time and referred to the Committee of the Whole.

Madam Speaker: On Friday last the hon. member for Calgary Centre (Mr. Andre) raised an important point of order in which he argued that Bill C-54, an act to amend the statute law relating to income tax and to provide other authority for the raising of funds, differed from the ways and means motions upon which it was based in so far as the bill provided a borrowing authority in Part I which had not been included in the ways and means motions. A number of hon. members took part in the debate, and I thank them all for their assistance to the Chair in this matter, and especially for the manner in which they gave it.

No argument was offered to suggest that the taxation provisions of the bill were not based on the ways and means motions. The arguments related solely to the inclusion of the borrowing authority in the bill, a provision which was not in the ways and means motions upon which that bill is based.

Hon. members also pointed out that prior to 1975 it was our practice to include a borrowing authority in the supply bill, but this practice was discontinued after a ruling by my predecessor on December 9, 1975, at page 924 of the *Journals*, partially on the grounds that under our supply procedures there would be no opportunity to debate the borrowing provisions.

Income Tax Act

Subsequently, borrowing authority has been granted by means of separate legislation, as in 1979 and in 1980, and also through provisions included in the income tax bill in 1977.

The argument was made on Friday that while the ways and means motions constituted effective notice of taxation provisions in the bill before us, there had been no notice of the provision of borrowing authority.

Members will appreciate that one of the basic principles governing our proceedings is that notice must be given of matters of substance to be debated in the House. This principle is reflected in our Standing Order 42(1) which reads as follows:

Forty-eight hours' notice shall be given of a motion for leave to present a bill, resolution or address, for the appointment of any committee, or for placing a question on the order paper—

No one will disagree that the authority to borrow is a matter of substance. Indeed, the borrowing authority aspect of the bill constitutes a separate bill as cited in clause 1, namely, "This part may be cited as the borrowing authority act, 1981-82."

● (1520)

I am, therefore, of the opinion that lacking specific notice for the borrowing provisions, these provisions, as contained in part I, should be struck from the bill, and I so order.

Some hon. Members: Hear, hear!

Madam Speaker: I should make clear to members that I have no quarrel with the practice of combining in the same bill taxation matters based on ways and means motions with other matters, provided that the provisions of Standing Order 42(1) are fulfilled and notice properly given. Precedents to that effect can be found at page 42 of the *Journals* for October 20, 1978, relating to Bill C-10, and page 114 of the *Journals* for 1976 relating to Bill C-22.

I, therefore, order that the bill be reprinted with the necessary changes.

Some hon. Members: Hear, hear!

[Translation]

Hon. Monique Bégin (Minister of National Health and Welfare): Madam Speaker, before proceeding with the remarks I wanted to make on Bill C-54, I would seek your advice and ask whether I may still comment on the changes which this bill will make to the Canada Pension Plan and so on, or whether that is the point you have just made?

Madam Speaker: It seems to me that the hon. minister may make the comments she wants to make before the House in the course of the debate. Should the occupant of the Chair feel that the comments are not relevant to the order paper of the House she will simply be called to order.

Miss Bégin: Thank you very much, Madam Speaker. I am very pleased today to take a few minutes of the time of the House to voice my support for Bill C-54.