

Excise Tax Act

The relevant provisions in the Ways and Means motion, as concurred in by the House, on November 19, 1969 reads as follows:

That it is expedient to introduce a measure to amend the Excise Tax Act to provide

(1) that a tax of 5 per cent be imposed on each amount paid or payable in Canada for transportation of a person by air where such transportation

(a) begins at a point in Canada and ends at a point in the taxation area.

May I again refer to page 826 of May's 17th edition where it is stated:

A new clause offered in committee on a bill, which proposed to alter the incidence of income tax as between landlord and tenant, was ruled out of order on the grounds that it increased the existing charge upon one of the parties.

An amendment moved in committee on a bill, proposing to vary the method of levying a new tax, was required by the Chair to be framed in such a way as not to increase the charge which would be imposed on any individual payer of the tax.

There is little question that the purport of the amendment proposed by the hon. member for Edmonton West is to reduce the tax in respect of transportation by some persons travelling by air and to increase the tax in respect of other persons. Even if the amendment is intended to affect precisely the same taxpayers and that, in theory at least, it means to provide precisely the same amount of revenue, it would of necessity transfer a greater burden of taxation to one particular class of taxpayers or to a particular group of taxpayers. In doing so, it is suggested that the amendment is an infringement of the financial initiative of the Crown.

I realize, and I have to say this by way of conclusion, that it was not easy to reach this conclusion. I recognize that the hon. member for Edmonton West had a very strong point or argument to submit in support of his point of view. However, on reflection and after having looked at all aspects of the situation, I think it would be very unwise for the Chair to accept the amendment from a procedural standpoint. I have come to the conclusion, after studying the authors and precedents, that there would be no justification for the Chair to accept the amendment as it is drafted at the present time.

Mr. Lambert (Edmonton West): Very well, Mr. Speaker, then I will continue my remarks that I had interrupted at six o'clock on the night of—

Mr. Speaker: Order, please. I do not wish to be unfair to the hon. member, but he can pursue his remarks only with the agreement

[Mr. Speaker.]

of the House in view of the fact that the amendment he proposed has been refused. Perhaps it might be the disposition of the House to allow the hon. member to pursue his remarks. Is it agreed?

• (3:40 p.m.)

Some hon. Members: Agreed.

Mr. Lambert (Edmonton West): My remarks were not terminated, Mr. Speaker. I moved the amendment and called it six o'clock. I was speaking on third reading. I had not exhausted the time allotted to me on third reading.

Mr. Speaker: Order. I appreciate the point made by the hon. member. I was under the impression he had put his motion and that was the end of his learned presentation to the House. Of course, I recognize he had called it six o'clock. If the motion was not put formally to the House, and we will assume it was not, the hon. member may pursue his remarks.

Mr. Lambert (Edmonton West): Thank you, Mr. Speaker. I was hoping that was the way you would recognize the situation.

It is not necessary that I recanvass the argument I made. I shall deliberately refrain from any comments concerning the effect of the decision. The unequivocal opposition to this type of a tax has been indicated by me in committee and by a general collection of hon. members on this side of the House. Therefore, in order to express our disapproval of it, even though this involves the whole of the bill, I would now move, seconded by the hon. member for Saint John-Lancaster (Mr. Bell) the following:

All the words after "that" be struck out and there be substituted the following—

Bill C-155 be not now read a third time but be read six months from this date.

Mr. Speaker: Has the hon. member now concluded his remarks?

Mr. Lambert (Edmonton West): Yes.

Mr. Speaker: As the hon. member has now concluded his remarks I shall now formally put the amendment he proposes. The hon. member for Edmonton West (Mr. Lambert) seconded by the hon. member for Saint John-Lancaster (Mr. Bell) moves that:

All the words after "that" be struck out and there be substituted the following—

Bill C-155 be not now read a third time but be read six months from this date.

The hon. member for Grenville-Carleton.