## Excise Tax

because they raised it when they appeared before the committee.

If raising this matter as a member of the opposition were inappropriate, surely there would be an opportunity for the Minister of Finance (Mr. MacEachen) to bring forward an amendment worded in a similar manner to reflect the intent of motion No. 10 which is being proposed by our party. Of course the intent was to recognize the work being done by individual entrepreneurs in collecting taxes for the federal government and to recognize the approach of provincial governments, with the exception of the province of Alberta which does not collect a provincial sales tax.

Therefore, I ask the minister to consider the principle behind this particular motion and to bring it forward as a gesture to the small business community of Canada that the government in fact appreciates their valuable service.

The Acting Speaker (Mr. Blaker): The hon. member has used a considerable amount of his time to make a suggestion as to how to reorganize his motion so that it will be in order. In any event, the Chair appreciates his comments. On the next day Bill C-57 is debated, the Chair will be prepared to give a ruling on it.

## [Translation]

Mr. Bussières: Mr. Speaker, on the point of order raised by the hon. member for Kamloops-Shuswap (Mr. Riis), I would like to point out to him that he is sending the ball back to the government side. His colleague for Broadview-Greenwood (Mr. Rae) raised a number of points concerning current distortions in the tax system. What I would like to stress is that he is indeed creating a new disparity, a new inequity, a new distortion by giving someone a tax break or rewarding someone who has to pay tax. Why not reward also the individual who has to file his income tax return? I submit that what he proposes to introduce in the tax system is basically wrong, because while supporting a proposal to create a tax burden, he says in the same breath: on the other hand, I will reward you for being a good Canadian citizen and paying your taxes. I submit his proposal is basically inconsistent. Second, it

would introduce inequity and perversion into the tax system. I therefore suggest he did not fully consider the repercussions of his amendment, because instead of helping one group of individuals or businesses, he would firstly introduce a flaw in our tax system and second he would thwart his colleague from Broadview-Greenwood who expressed the desire to see a tax system without distortion, inequity or inconsistencies.

Therefore, I prefer to support the views of his colleague from Broadview-Greenwood, of the Minister of Finance (Mr. MacEachen) and of members on this side of the House and reject such a proposal in order to maintain greater consistency within our tax system.

## [English]

Mr. Collenette: Mr. Speaker, as I heard the argument of the hon. member for Kamloops-Shuswap (Mr. Riis), he seemed to admit that the motion was out of order by making a representation and beseeching the government to bring in the motion. Therefore, notwithstanding the fact that Madam Speaker outlined the case rather clearly and, with all due respect, the Chair should find it completely out of order on procedural grounds.

The Acting Speaker (Mr. Blaker): No, I will not do that. The arguments of the hon. member in this case were virtually an admission that the motion might be out of order, and he asked the government to take responsibility for the motion. Once an individual member has acquired for some reason the right to raise a point of order, I still think it is the duty of the Chair to protect the individual member's right.

Certainly I can indicate that my impression right now is that I will probably find it out of order, but I will protect that member's right until such time as I or others have done our homework to ensure that the motion is, in fact, out of order.

There were earlier indications that hon, members might want to call it six o'clock. May I call it six o'clock?

## Some hon. Members: Agreed.

The Acting Speaker (Mr. Blaker): It being six o'clock, I do now leave the chair until two o'clock tomorrow afternoon.

At 6 p.m. the House adjourned, without question put, pursuant to Standing Order.