

*Income Tax Act*

days. Those few days have grown into five months, and it is getting pregnant with difficulties.

[*Translation*]

**Mr. Yvon Pinard (Parliamentary Secretary to President of Privy Council):** Mr. Speaker, we have already provided answers for six of the 13 questions indicated by an asterisk. We are currently looking into the remaining seven and we shall try to provide answers for them as soon as possible.

[*English*]

**Mr. Speaker:** Shall the remaining questions be allowed to stand?

**Some hon. Members:** Agreed.

## GOVERNMENT ORDERS

[*English*]

### INCOME TAX ACT

#### MEASURE TO AMEND

On the order:

June 7, 1978—House in Committee of the Whole on Bill C-56, an act to amend the statute law relating to income tax and to authorize payments related to provincial sales tax reductions.

**Hon. Marcel Lambert (Edmonton West):** Mr. Speaker, I wish at this moment, since it is the first opportunity following the vote of last night, to raise a point of order with regard to the holding of the vote. It is my contention, sir, that Standing Order 60, subparagraph (1), as indicated in your ruling on May 19—to which I have referred on two previous occasions, in 1974 and 1975—requires that a bill shall be brought in in conformity with the ways and means motion. Briefly put, you found on May 19 that the bill did not conform with paragraph (13) of the ways and means motion, and you indicated at that time that the government would have to bring in a ways and means motion to correct the situation.

● (1552)

I want to have the citation of May gone into in detail to see whether it is now correct. I raise the point at this time because I may wish to take this matter up a little later—as this is the first opportunity to do so after the vote.

It is my view, Mr. Speaker, that it is not possible for this House to vote on the principle of a bill which, by prior ruling, has been found not to conform with the requirements of our rules, and that it is distinguishable from the precedents upon which you apparently based yourself.

First of all, in 1974, when I first raised the point, the matter was found not to be of essence to the bill—it was a matter of degree—and therefore it did not matter. However, in July, 1975, you did find that that was of the essence.

[Mr. Jones.]

Subject to correction—and I am having this checked—I would point out that this particular case with which we are now dealing may have been distinguishable from the case upon which your judgment the other day was based.

**Mr. Speaker:** Order, please. I will permit the hon. member to go on, but it seems to me he is faced with two basic difficulties that he will have to address. The first basic difficulty is that I, of course, do not agree with his contention that the ruling might have been in error. But even if it were, nothing can be done to change it now. The second difficulty is that—even if the ruling was in error and something could be done to change it, and the vote was not to have been taken—the vote has already been taken. Therefore, before I can hear the hon. member he will have to indicate to me in the first place how he gets around those two basic points.

**Mr. Lambert (Edmonton West):** Very simply, Mr. Speaker. The vote last night was under guillotine by Standing Order 75C.

**Mr. Chrétien:** It is a rule.

**Mr. Lambert (Edmonton West):** That is right; it was a time allocation. I had to wait until the vote was taken in order to demonstrate the difference. My submission is that we are moving down the wrong path.

I will agree that if after second reading there is to be an amendment to the ways and means motion, and the point has been raised as a point of order during the committee hearings, the government may then bring in a ways and means motion to conform to a ruling of the Chair. But this point was raised prior to second reading, and Your Honour ruled that the bill was not in conformity. It seems to me very, very difficult in logic to understand how we can be asked to vote on a bill which the Chair has found not to conform with our requirements.

If by chance it might be said that these provisions are the subject matter of the ways and means motion filed just a few moments ago, that is another reason I am raising this at this point. The government was waiting to see whether it was going to rely upon the amendment it has put in or upon another one, and whether it might have to scrap the second one. These provisions in clause 30 relating to the pay-out of income tax to selected Quebec income tax payers go against the principle of the bill. Someone will ask if it is the principle of the bill. The bill is going to amend the Income Tax Act.

I refer the Chair back to its own ruling at the time we amended the Criminal Code with regard to capital punishment. On that occasion we were amending the Criminal Code in a number of material aspects. When one of my colleagues went to amend the clauses on capital punishment at committee stage, however, the proposed amendments were ruled out of order in that they were against the principle of the bill.

I wonder what the position would have been if the ways and means motion which was tabled just a few moments ago had been in variation of the bill that was voted upon at second