Income Tax

point of view I find it extraordinary that this type of amendment in this House would not be accepted, whereas in the procedure from which we draw our inspiration or, shall I say, our origin, this type of amendment is a commonplace.

I cite the procedure at Westminster where they have eliminated the committee of supply. A reasoned amendment is a common occurrence, and we know how few were the times when they were actually considered by our Chair. I had one accepted and in 1971 I had another accepted in modified form. In 1972 one was turned down. My colleague the hon. member for Peace River (Mr. Baldwin) had two or three turned down, and our colleague the hon. member for Winnipeg North Centre (Mr. Knowles) also had a couple turned down.

It is my view that we should face this point squarely and that this new parliament must start out on the right foot. In my opinion this is the first opportunity that presents itself-they are rather rare-to establish the position with respect to and the right to put forward reasoned amendments. If we refer to May's seventeenth edition at page 527, this right is undoubted. Mr. Speaker, you are as much aware as I am of the limitations and points that have to be covered. I submit, without going into detail, that my motion does not offend against any of the essential points outlined in May's seventeenth edition with regard to reasoned amendments. My motion is relevant; it does not introduce any new item; it is opposed in principle to some of the features of the bill in that it declines second reading because of the provisions with regard to the elimination of deductibility of royalties, licences or other fees payable to provincial governments regarding natural resources owned by the provinces. Certainly we do accept that and we have a right to say so. That does not place our disagreement with second reading in jeopardy in any way. My motion does not approbate and then

What is the principle of this bill? It is merely that the Income Tax Act shall be amended in several respects. There is no single principle, and May does not insist that there should be a single principle. The motion may be opposed to some of the provisions of the bill. But having said so, I can also say in my motion that we recognize, we accept and we note all of those matters. They in no way derogate from the essence of being opposed to second reading of the bill and particularizing why we are so opposed. We could have recited a number of other particulars

The House may recall the motion in September of 1971. We cannot be enslaved by form. Mr. Speaker's predecessor, on three occasions that I have witnessed in reviewing this matter, promised rules and guidelines with regard to reasoned amendments. He indicated, and I agree with him, that they are perhaps a little tricky; but that does not mean that they are impossible or that they should not be put. What is a stereotyped form of reasoned amendment? Beauchesne does not even know what a reasoned amendment is. I put it to Your Honour that this amendment is fully within the essential points as outlined in May's as to the requirements, and that its language is not infelicitous. The essence of my motion is that this House declines to give second reading to a bill which contains matters, which I have cited, with regard to natural resources. What else can we ask in a motion? I certainly do not ask for something beyond this bill or in another field of income tax which, shall we say, touches upon some form of pension or a matter not germane to the bill.

• (1600)

I apologize to the House for having taken perhaps overly long in pleading my argument in regard to this motion, but I consider it a very serious matter. I think Your Honour agrees with me that this is a new beginning for the House under this procedure which had a very chancy and, I may say, unsatisfactory history in the previous parliament because, unfortunately, Mr. Speaker did not lay down the guidelines. Perhaps he found that he had skated out on ice which was too thin.

I apologize to the House for having taken perhaps overly long in pleading my argument in regard to this motion, but I consider it a very serious matter. I think Your Honour agrees with me that this is a new beginning for the House under this procedure which had a very chancy and, I may say, unsatisfactory history in the previous parliament because, unfortunately, Mr. Speaker did not lay down the guidelines. Perhaps he found that he had skated out on ice which was too thin.

Mr. Turner (Ottawa-Carleton): Anticipation.

Mr. Lambert (Edmonton West): No, Mr. Speaker, it is often said that the House need not express itself at second reading. It can do so with regard to any particular item in committee of the whole and then there can be a vote. But that immediately begs the question. The House having accepted a bill at second reading, how on earth can it then attack it clause by clause in committee and be consistent in logic? To that extent I say that now is the time for us to express ourselves in a reasoned amendment and in fact we should do so. I hope that this practice will commend itself to Your Honour and that we will see the start of a regular practice respecting reasoned amendments.

Hon. Mitchell Sharp (President of the Privy Council): Mr. Speaker, we have listened with great interest to the argument put forward by the hon. member for Edmonton West (Mr. Lambert). I agree that the Chair should give most careful consideration to the question raised by the amendment the hon. member has proposed. I would suggest that the question to be settled is whether the passage of this bill at second reading and its reference to a committee of the whole House precludes the possibility of amendment in committee of the whole. I suggest that it does not

Moreover, I would like to quote from May who has something to say about reasoned amendments. In his Parliamentary Practice, eighteenth edition, at pages 487 and 488 May lays down rules governing reasoned amendments such as the one which has been proposed by the hon. member for Edmonton West. The first rule is the following:

The principle of relevancy in an amendment governs every such motion. The amendment must "strictly relate to the bill which the House, by its order, has resolved upon considering", and must not include in its scope other bills then standing for consideration by the House.

The second rule, which I think is more relevant in this connection, reads: