

Income Tax Act

This provision was not in the former bill at all.

So it seems quite apparent, Mr. Speaker, that not only is there a different scheme of taxation proposed in the new bill, specifically and basically with reference to its incidence, but there is also a range of differences that are very important to the population of Canada, to corporations and to individuals. Therefore we can argue that these provisions are different.

As Beauchesne says in his fourth edition, there is no rule which restrains the presentation of two or more bills relating to the same subject and containing similar provisions. But if a decision of the house has already been taken on one such bill, for example, if the bill has been given or refused a second reading, then the other is not proceeded with if it contains substantially the same provisions. I am arguing that the provisions in the bill before us are not the same in substance as the provisions in the former bill because in the second bill a scheme of taxation entirely different in character is proposed.

Mr. Knowles: Would the minister permit a question?

Mr. MacEachen: Mr. Speaker, I would be glad to answer a question later. In the same citation Beauchesne says:

• (4:00 p.m.)

On consideration of the Profiteering Bill as amended, in session 1919, a member asked whether clause three of the bill was in order, as it was substantially a repetition of a bill which had been rejected on second reading; but the Speaker held that the house could revise a decision, provided that it was not asked to disagree with the same question.

That is paragraph 2 of citation 373, Beauchesne's fourth edition, page 273.

On looking at May's seventeenth edition one finds that Beauchesne used May as a source. At page 518 of the seventeenth edition May repeats the same rule:

There is no rule or custom which restrains the presentation of two or more bills relating to the same subject, and containing similar provisions—

On the following page there is another interesting paragraph. As Your Honour pointed out the other day, May's seventeenth edition is fairly recent, having been published in 1964. On page 519 the following paragraph is found:

Objection has also been taken to a bill on the broader ground that it raised a question which had been previously decided by the house in the course of proceedings on another bill of the same session.

[Mr. MacEachen.]

Then May goes on to say:

Such objection has rarely been found capable of being sustained.

Then he lists a number of cases. The last case is very clear. It deals with this subject:

When the latter bill contained a portion only of the earlier rejected bill—

I am arguing that there are differences in substance in the provisions of the two bills. I am also relying on this particular instance which May cites when he says on page 520:

When the later bill contained a portion only of the earlier rejected bill.—The Local Government Provisional Order...Bill, 1914, was allowed to proceed, although it contained one of the orders contained in the Local Government Provisional Orders...Bill...which had been rejected in the session of 1914.

Here we have several new elements. Even if we brought forward the same bill and put in a new part one we would gain some support from this particular paragraph in May to argue that it was in order.

I want to refer to two precedents in the British house which are very much on point. I have not done the research that others have done on this matter but there is a case that May refers to in the British house on August 14, 1919. It is found on page 1718 of the British parliamentary debates. An amendment was proposed and one member of the house, Sir G. Younger, rose on a point of order. He said:

Before this amendment is moved may I ask whether clause 3 as it stands is not really a repetition of the Municipal Authorities Enabling Bill which was rejected in this house on second reading, enabling authorities by order of the Board of Trade to establish businesses and does the clause not put into this bill what was actually refused a second reading by this house at the beginning of the session?

The Speaker ruled as follows:

It is sometimes found that second thoughts are best.

I am sure the Minister of Finance may find food for thought in that comment. Mr. Speaker went on to say:

It is open to the house to revise its decision provided that it is not asked to agree to or disagree with identically—

I emphasize "with identically".

—the same question. That is not the case here.

Mr. Lambert: Rewriting a paragraph and inserting new commas does not change something from being identical with something else.