

referral back to the committee as is the normal form of such amendments.

● (3:30 p.m.)

I recognize, of course, that there is a great deal of imagination in the amendment proposed. As the hon. member for Winnipeg North Centre suggested, the hon. member for Edmonton West has a case. The question is whether it is a good case or a bad case. I am afraid, after considering the matter at some length and giving serious thought to the arguments advanced this afternoon by hon. members, I tend to conclude that the case is not quite as strong as I would like it to be on behalf of the hon. member. The amendment he has proposed is as follows:

That all the words after "That" be struck out and the following substituted therefor:

"Bill C-155 be not now read a third time but be referred back to the Committee of the Whole with instructions that clause (i), paragraph numbered 10 be reconsidered to provide an air transportation tax on a flat fee basis to be determined by the committee as providing an equivalent return to and in lieu of the tax therein provided".

We all recognize that if this amendment were accepted as put to the House it would have a rather far reaching effect in that it would establish new principle. I recognize that we should not be afraid to accept a new principle simply because of the fact it is new, but we should look at such situations perhaps with even more attention than is normally accorded to such procedural matters. As I have said, the Chair has had an opportunity to review and study the amendment in relation to the bill, and having done so I have come to the conclusion that the amendment is irregular. I will attempt to give the reasons why I have reached that conclusion.

The proposed amendment terminates with the words "in lieu of the tax therein provided". These words, it is suggested, if they have a meaning, would direct the Committee of the Whole to delete a complete provision from Bill C-155 and substitute in lieu thereof a new taxation provision.

The President of the Privy Council has quoted Section (2) of Citation 263 of Beauchesne's 4th edition. I would agree with the hon. member for Winnipeg North Centre that this citation does not help the hon. minister's case at all. The effect of the citation would appear to support the proposition that a private member may move to substitute a taxation provision for a proposal in a Government bill provided it is estimated that the new provision would yield an equivalent in the

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amount of moneys to be collected. That would appear to be the logical conclusion which could be drawn from that citation. In this respect, I fully agree with the hon. member for Edmonton West and the hon. member for Winnipeg North Centre, but Beauchesne's citation is based on May's Parliamentary Practice, 13th edition. This is the authority given by Beauchesne for his citation.

However, at page 733 of May's 17th edition it is stated:

The view which made the proposal of taxes dependent upon the demand for supply prevailed at the time when it became necessary to find a procedure which would protect the financial initiative of the Crown from being infringed by amendments. It tended to connect the royal initiative exclusively with the amount of revenue which it was the object of a tax to raise. Hence, in early editions of this book, it was stated that "the Crown has no concern in the nature of distribution of taxes". Hence, also, amendments were at first permitted which proposed the substitution of a different tax for a tax proposed by the Government (provided that both were estimated to yield an equivalent amount) on the ground that the necessity of new taxation to that extent had already been declared on behalf of the Crown. In modern practice this view is regarded as incomplete, and as requiring to be supplemented by the view that the royal initiative in taxation implies the exclusive right to define the incidence as well as the amount of burdens to be placed upon the people, and that an amendment which transfers a burden to taxpayers not previously liable is an infringement of this initiative.

The principle outlined in the foregoing citation from May's 17th edition is also set out in Section (1) of Citation 276, Beauchesne's 4th edition. That has already been brought to the attention of the Chair by the three hon. members who took part in this discussion. At page 826 of May's 17th edition it is stated:

Amendments must not exceed the scope, increase the amount or extend the incidence of any charge upon the people, defined by the terms of the Ways and Means resolutions, as agreed to by the House, by which the provisions proposed to be amended are authorized.

The hon. member for Edmonton West raised a difficulty with which I had to contend, inasmuch as the procedure we follow now is different from the procedure on which this citation was based to the extent we have no Ways and Means resolutions but Ways and Means motions. I suggest that the House has to make a decision in connection with a Ways and Means motion in the same way which, in past years—previous centuries—decisions were made by the House on a Ways and Means Resolution, which of course limited the initiative of private members when the bill was considered at subsequent readings.