

to the Excise Tax Act tabled in this House on December 11, 1973. The Leader of the Opposition sought to persuade the Chair and the House that the notice of ways and means should be divided on the ground that it contains more than one proposition, so that hon. members should be given an opportunity to vote on each separate proposition, if that be the wish of hon. members. I refer specifically to the opportunity to vote since, according to the Standing Orders, there is no debate on a motion such as this one but only an opportunity to divide.

Hon. members were generous enough to allow the Chair some time to consider the arguments advanced by the hon. Leader of the Opposition and the views expressed at the same time by the hon. member for Winnipeg North Centre (Mr. Knowles) and by the President of the Privy Council (Mr. MacEachen). As hon. members know, I am sure, the authority of the Chair in respect of the division of questions is extremely limited. It has never been exercised in relation to the notice of a bill.

The hon. Leader of the Opposition did cite as a precedent a decision of Mr. Speaker MacNaughton who divided a motion dealing with the adoption of a national flag on the ground—and this was the finding of Mr. Speaker MacNaughton—that there were two separate questions for the House to consider. The House will appreciate that on that previous occasion the House had before it one single question to be decided in one single step. Members were not considering a bill, or were not considering one of the several steps in the legislative process. However, in the proceeding before us now, the House is asked to consider a formal motion preceding the introduction of a bill or bills founded on the motion.

● (1700)

An examination of precedents confirms that there is no previous occasion when a motion preceding a bill was divided. The hour or more which was allowed to the Chair to look into precedents, citations and standing orders was used, with the assistance of the Table, to try to determine whether there were any precedents which might guide us to reach the decision the Leader of the Opposition (Mr. Stanfield) would have liked the Chair to reach.

Hon. members know there are records of many ways and means motions which contain varied and diverse propositions in respect of taxation. There are a number of precedents I could quote. One or two were reported in the Journals of the House for June 19, 1971 where Mr. Benson, a member of the Queen's Privy Council, laid upon the table notice of ways and means motion to amend the Income Tax Act and other acts and later a notice of ways and means motion to amend the Excise Tax Act and Old Age Security Act.

I can assure hon. members there are a large number of similar precedents which indicate that a notice of ways and means motion refers to not one single question, but to diverse and different and complex questions. On the basis of long established practice, therefore, the Chair would find it very difficult to rule that this particular ways and means motion ought to be divided.

The President of the Privy Council (Mr. MacEachen) suggested that in effect there are not two questions contained in this notice. He argued there is but one proposi-

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tion stated in two parts, but both dealing with the imposition of a charge or tax on the exportation of crude oil from Canada. I am sure there is much to be said on either side of this argument, that is the point of view expressed by the Leader of the Opposition and the point of view expressed in opposition thereto by the President of the Privy Council.

Without going into the substance of the question, and without going into this aspect of the matter, looking at the situation from a strictly procedural standpoint and bearing in mind the precedents, the Chair would have to rule that it is not competent to divide the question before us at the present time.

The point raised by the hon. member for Winnipeg North Centre (Mr. Knowles) is also very interesting, but perhaps premature. His point will no doubt be raised and argued more fully at a later stage.

I can assure hon. members that with the assistance of the Table officers, I have given most serious consideration to the point raised by the Leader of the Opposition. I recognize it is a very important point, one which ought to be taken most seriously. However, as I said, I do not think I would be justified to establish a precedent by accepting the argument that was advanced by the Leader of the Opposition and I have to rule accordingly.

Mr. Turner (Ottawa-Carleton): Mr. Speaker, it is my understanding that earlier today the Leader of the Opposition (Mr. Stanfield) did not intend to divide the House on the resolution, but merely sought to divide the resolution. In other words, he does not want to divide the House, just the resolution. On the basis of Your Honour's ruling, I wonder whether the resolution could now be called.

Hon. John N. Turner (Minister of Finance) moved:

That it is expedient to introduce a measure to impose a charge on the export of crude oil from Canada and to impose an oil export tax under the *Excise Tax Act* and to provide among other things:

1. That a charge be imposed, levied and collected on each barrel of crude oil exported from Canada during any month commencing with February, 1974, in such amount, not exceeding \$4.00, as may be prescribed in a tariff of charges for that month made by order of the Governor in Council after considering the recommendation of the National Energy Board, and that the charge

(a) be paid by the person holding a licence under Part VI of the *National Energy Board Act* for the exportation of oil from Canada and under whose licence the crude oil is purported to be exported, and

(b) be administered, enforced and collected by the National Energy Board.

2. That in respect of the export of crude oil from Canada during the period commencing on October 1, 1973, and ending on February 1, 1974, the *Excise Tax Act* be amended to provide among other things that a tax be imposed, levied and collected on each barrel of crude oil so exported to be paid by the person holding a licence under Part VI of the *National Energy Board Act* for the exportation of oil from Canada and under whose licence the crude oil is purported to be exported, and that the tax on each barrel of crude oil so exported from Canada

(a) in the month of October, 1973, be at the rate of forty cents per barrel,

(b) in the month of November, 1973, be at the rate of forty cents per barrel,

(c) in the month of December, 1973, be at the rate of \$1.90 per barrel, and