

An amendment moved in committee on a bill, proposing to vary the method of levying a new tax, was required by the Chair to be framed in such a way as not to increase the charge which would be imposed on any individual payer of the tax."

There is little question that the purport of the amendment proposed by the honourable Member for Edmonton West is to reduce the tax in respect of transportation by some persons travelling by air and to increase the tax in respect of other persons. Even if the amendment is intended to affect precisely the same taxpayers and that, in theory at least, it means to provide precisely the same amount of revenue, it would of necessity transfer a greater burden of taxation to one particular class of taxpayers or to a particular group of taxpayers. In doing so it is suggested that the amendment is an infringement of the financial initiative of the Crown.

I realize, and I have to say this by way of conclusion, that it was not easy to reach this conclusion. I recognize that the honourable Member for Edmonton West had a very strong point or argument to submit in support of his point of view. However, on reflection and after having looked at all aspects of the situation I think it would be very unwise for the Chair to accept the amendment from a procedural standpoint. I have come to the conclusion after studying the authors and precedents that there would be no justification for the Chair to accept the amendment as it is drafted at the present time.

Debate was resumed on the motion of Mr. Gray, seconded by Mr. McIlraith, —That Bill C-155, An Act to amend the Excise Tax Act, be now read a third time and do pass.

And debate continuing;

Mr. Lambert (Edmonton West), seconded by Mr. Bell, moved in amendment thereto,—That all the words after "That" be struck out and there be substituted the following:

"Bill C-155 be not now read a third time but be read six months from this date."

After debate thereon, the question being put on the said proposed amendment, it was negatived on the following division:

YEAS

Messrs:

Aiken,	Danforth,	Hees,	MacInnis (Cape
Alexander,	Diefenbaker,	Horner,	Breton-East
Baldwin,	Dinsdale,	Howard (Skeena),	Richmond),
Barnett,	Douglas (Nanaimo-	Knowles (Winnipeg	MacInnis (Mrs.),
Beaudoin,	Cowichan-The	North Centre),	MacLean,
Bell,	Islands),	Knowles (Norfolk-	Macquarrie,
Bigg,	Downey,	Haldimand),	MacRae,
Brewin,	Fairweather,	Korchinski,	McCleave,
Broadbent,	Flemming,	Lambert	McCutcheon,
Burton,	Forrestall,	(Edmonton West),	McIntosh,
Carter,	Fortin,	Latulippe,	McKinley,
Coates,	Gilbert,	Lewis,	Mather,
Code,	Grills,	Lundrigan,	Mazankowski,
Comeau,	Harding,	MacDonald (Egmont),	Monteith,
Crouse,	Harkness,	MacEwan,	Moore,