

*Excise Tax Act*

if it could be reinforced by some amendment to the standing orders of the House, so that we could know what we are getting into.

**Mr. Baldwin:** Madam Chairman, there is no better way for the minister to obtain on-the-job training with negative resolutions than through the present means. There is a simple means of introducing a negative resolution, actually the only means available to us, namely, that of introducing such a resolution in connection with a motion on an opposition day on which there is to be a vote. That is the limited procedure available to opposition members to challenge the government on issues of this kind. That procedure is plain and well known. If I, or the hon. member for Winnipeg North Centre, were to move a motion on an opposition day the effect of which would be to challenge any particular order in council, our action would be in accordance with procedures with which the House is familiar and which we have used previously.

I say to the minister that he is right—the House has been delinquent in not devising a code for dealing with negative and affirmative resolutions, and that explains much of the present difficulty. I suggest, nevertheless, that there are one or two government statutes—I cannot remember them just now but will bring them to the minister's attention—which use wording precisely similar to that we were contemplating in order to satisfy some request which had been made by opposition members.

I challenge the minister's assumption that this order in council will have to be published. This is precisely what I was trying to say a little while ago. The Privy Council has brought forward some arbitrary, arrogant, and seemingly unchallengeable decrees as to what, in its opinion, constitutes a regulation, subject to supervision by the scrutiny committee, and a regulation which must be published. This matter has engaged the attention of the Joint Committee on Regulations and Other Statutory Instruments. It has caused a great deal of concern, and I shall bring before this House a proposal for the review of the statutory instruments legislation.

I have some grave doubts about the way the proposed section would read. The minister has introduced an amendment, and I doubt whether the proposed section would constitute a statutory instrument which can go before the joint committee and which must be published. That is precisely my fear, precisely my anxiety.

I, myself, am at the point of preparing a number of proposals having to do with how the House ought to deal with affirmative and negative resolutions. Judging from what I heard the Minister of National Revenue say, it may take him five or six months to complete the regulations and methods of paying rebates. I judge, if you consider the number of applications members will receive and proposals they will make on behalf of their constituents, it will take the Minister of National Revenue at least eight months to establish any standard form of jurisprudence or procedure dealing with the difficult question of rebates. And therein lies one of our criticisms of this bill.

**An hon. Member:** Not at all.

**Mr. Baldwin:** I hear an hon. member criticizing my suggestion. I say to the hon. member these criticisms are

well founded. This bill was brought forward without adequate preparation, in a half baked form. There has been inadequate preparation with respect to the matter of rebates. That is why we, in my party, have been so vehement in opposing it. There ought to have been before the House a code or regulation under which we, our constituents, and all the people of Canada could know the circumstances under which rebates are to be paid.

I say to the minister—and I am trying to be conciliatory—that he is not losing anything, as, in my judgment, there will come before this House this fall a proposal for a code governing how the House is to deal with negative and affirmative resolutions. In this case we are considering a negative resolution. If the minister will examine the definition of a negative resolution he will see that the final words of the definition say that it may be annulled by a resolution of the House of Commons introduced and passed in accordance with the rules of that House. At this moment we must adhere to our present rules.

As the minister knows, a matter like this can be raised either by way of a private member's motion, which is of no great consequence unless the government is prepared to facilitate discussion of such a motion and allow it to come to a vote, or by way of a motion raised pursuant to opposition day procedures, and six such opposition days are available in one year. Those are two specific ways for the raising of this question. The minister does not need to be in a quandary as to how it will be done. I have suggested the only two ways in which, at present, it can be done. I suggest, and this is not only my belief but reflects the reality of the situation, that there will be in place, even before this fall, a procedure in this House for dealing with negative resolutions.

Speaking to the merits of the matter, I dislike very much giving the government, in a taxation measure such as this, the right to propose classes of persons who shall be exempt from taxation. My objection applies equally to the power to take away that exemption. If you give the government power to grant exemptions, you give it power to remove exemptions. I am reluctant to let such power pass out of this House unless we shall have some opportunity at a later date to challenge it and vote on it.

I am most sincere about this, Madam Chairman. We are dealing with a taxation question, and I simply do not think we should give power to the government to impose taxes by order in council, or even to propose rebates and exemptions, unless the umbilical cord to this House remains uncut. I suggest that if the minister is not prepared to do this, then it is evidence of bad faith on the part of the government, which refuses to allow to the House the simple right of review proposed in this amendment.

● (1750)

**Mr. Knowles (Winnipeg North Centre):** Madam Chairman, I hope the minister will give serious consideration to the proposal of the hon. member for Peace River. In fact I hope that consideration might be given to the amendment over the dinner recess between six and eight o'clock. Perhaps it would not hurt if we called it six o'clock so that the government could give the matter serious thought.

In the meantime may I just say a few words. I think we frequently put on the record what everybody knows, but