

Ways and Means

course, objection that this should not be done in committee of supply—by the hon. member for Winnipeg North Centre was, and his insistence was, that any taxation changes have to be made in committee of ways and means. This was his point. In the discussions at that time, the point was clearly established that the effect of the tax changes that were proposed was to reduce taxes. It was a reduction, and this is a point of significance. Then, Mr. Speaker, what happened? This was the discussion that followed on that same night.

Another point of order was raised on December 9 by the hon. member for Winnipeg North Centre following this statement in committee of supply. You will find that, as reported at page 2075 of *Hansard*, I introduced two bills for first reading. One was to amend the Excise Tax Act. The other was to amend the Income Tax Act, without prior resolution of any kind.

Then, a point of order was raised on the first bill. The point of order was as to whether this bill should be introduced without a resolution. The point of order was taken on the motion for first reading of these bills. The point that was raised was not whether or not there should be a budget presentation with the Speaker in the chair; that was not the point. The point was whether or not there had to be an antecedent resolution. You will find a ruling given by the Speaker, Mr. Speaker Michener, reported at page 2082 of *Hansard*. May I read, Mr. Speaker, what he had to say, in the essential portions? After dealing with the point as to the relevancy of section 54 of the British North America Act, he goes on to say:

This question before us, however, is quite different from that. It is a question of a bill which on its face—and we have the bill here—is not a bill to raise money but a bill to reduce taxation. Without going through the citations again in Bourinot, Beauséne and May, I think I can indicate very briefly to the house the opinion I accept. It is set out in May, fifteenth edition, at page 764. There you have a statement under the heading "Alleviation of Taxation", and it is in these words:

"Provisions for the alleviation of taxation are not subject to the rules of financial procedure. The repeal or reduction of taxes, for instance, by the finance bill, is sometimes preceded by a specific ways and means resolution but this procedure is neither necessary nor usual."

I find that in this parliament the same thing has happened on occasion.

Here, the Speaker is dealing with the point raised by the hon. member for Winnipeg North Centre that there was a difference in the procedure of this parliament as compared with that prevailing at Westminster.

A measure to reduce taxation has been preceded by a resolution, as was pointed out by the hon. member for Winnipeg North Centre, and sometimes it has not. There are quite a number of instances where bills to reduce taxation have been introduced without being preceded by a resolution

and the necessity of the procedure which was argued for by the hon. member for Winnipeg North Centre.

I will not read any more of that citation. The only question is my own mind was whether that British practice might be applicable in this parliament, and I find that both Bourinot and Beauséne assume that it does and, in fact, say so in citations which I have here. Therefore, I am satisfied that we are following a correct procedure in permitting this bill to be introduced without a resolution.

Now, here it comes down to this point, that the measures which appear in *Votes and Proceedings*, being in fact measures to reduce taxation, do not require any antecedent resolution at all. However, the government has gone very far, Mr. Speaker, in asking the house to examine these proposed tax reductions, these resolutions respecting tax reductions in committee of ways and means. This is in the light of the proposal made by my hon. friend, the leader of the house, in which he invited the consent of all parties in the house for this purpose. Surely, this represents going a very long way to afford the house unlimited opportunity for discussion.

It only remains, Mr. Speaker, to comment on the course—and I make one comment only on this—of the measures to which I referred in 1957. I referred to the fact that the bill to amend the Excise Tax Act was not preceded by any resolution, any debate with the Speaker in the chair. There was no budget presentation. You will find, Mr. Speaker, by reference to *Hansard*, what happened on second reading. In the light of the discussion on the point of order on first reading, it is interesting that the house divided and second reading of that bill was given, if you please, by a vote of 175 to 0. I find, among those voting in support of the bill, a bill making tax changes and this is on December 12, 1957 as recorded on page 2276 of *Hansard*, after all the discussion there had been at an earlier stage in regard to the introduction of amendments to the Excise Tax Act without an antecedent resolution in committee of ways and means, those recorded as having supported this second reading of the bill include the following names: St. Laurent, Pickersgill, Chevrier, Coldwell and Knowles.

Mr. Speaker: Order. On this point, it is not that I am going to make a ruling at this moment and declare that any further discussion is superfluous, but I would like to direct the attention of hon. members to the point, that what we have here is a question of order and it is not the question of the merits or demerits, of whether there should be discussion or not. The question is whether,