

*Excise Tax Act*

an agreement. I have put forward the view that I would leave it for the House to see whether a consent arrangement was possible. Consent would be required not only by the House leaders involved, including, of course, the House leader on behalf of the Cr ditiste party, but by the House itself as a whole and it would be impossible for anyone to commit all the members of the House to consent to whatever arrangements might be entered into. I left it only to see if that could be done. The fact that it could not be done is in no way prejudicial to either side of the House or to any member of that side.

We are in a situation in which objection was taken on a point of order to which I gave some validity and came to the conclusion referred to and described in an earlier judgment in December, 1974, relating to a tax bill. At that time—perhaps I should quote the paragraph again—I said:

Furthermore, I have considerable sympathy for the argument that once the ways and means motions have been adopted by the House changes of a nature any more substantial than the one before us now ought to be made by the House.

For that reason, and having come to the conclusion that a closer correlation between the resolution and this bill ought to be made, I felt that I ought to give the House the opportunity to do so. In addition, the way I propose to do it now is one in which I will leave it to the House to make the necessary alteration in the bill.

The ways and means motion has been concurred in and has met all the procedural requirements of the House. However, the bill has departed from that ways and means resolution, not in my view in a matter of substance but in a matter of form. It was not seriously contended at any time that we were dealing with an attempt to go beyond the provisions of the resolution, because if we were that would be a matter of a much different sort. In fact, it is generally agreed that the section which has been argued as being offensive is one that does quite the contrary and contracts the powers that were reserved to the cabinet or to the governor in council in the resolution.

There are a number of precedents to be found in our records where irregularities between a recommendation or a resolution and the bill based on it had been noted prior to the second reading of the bill. In every case we have examined, remedial action has been taken either by obtaining another recommendation amending the preceding resolution or by deleting the inconsistent provision of the bill. I want to refer hon. members to some of these cases. The first and most notable example is the naval forces bill of 1913. A later example is to be found at page 1903 of *Hansard* of March 6, 1957. In that case a motion was made as follows:

That the order for second reading be allowed to stand and that Bill No. 161 be reprinted without lines 20 to 23 inclusive.

A more recent precedent is to be found at page 649 of *Journals* of December 10, 1963. In this case, again, the bill was permitted to stand while a recommendation was obtained and a resolution adopted.

While the procedure in our House has not developed to the extent that there is a clear and specific procedure in relation to the amending of bills before second reading, such practice has long been followed in Great Britain. May I, in passing, refer to one decision of my predecessor in dealing with a substantial difference, that being in the tax

bill of March 11, 1968. On that occasion, Mr. Speaker indicated that because the matter involved a substantial matter of substance in the difference between the resolution and the bill, such change could only be accomplished by discharging the order for second reading and withdrawing the bill.

• (1530)

There is a difference today. We are dealing now, not with an attempt to go beyond the provisions of the bill—in other words, not with a substantial matter—but, rather, according to all the arguments that were put forward, more with a matter of form and procedure.

I might indicate that in my view the change here is even less substantial than was the case in the situation, which was not identical but certainly analogous, in April of this year when the House was dealing with the Senate and House of Commons Act amendments. At that stage a ruling had to be made respecting certain amendments which had been made in committee. The ruling was on whether they were beyond the scope of that committee. The present situation is analogous. In my view, those amendments were a much more serious aberration than the variation which has taken place between the resolution and the bill. That was another precedent upon which this ruling is being made. It was then held that the offending provisions of the bill should be deleted, but that the bill should retain its place on the order paper and that discussion on it should continue at its then stage.

Having reviewed those precedents, the Chair is of the opinion that the inconsistency should be rectified in that manner. Therefore, the Chair is ordering the deletion of the offending words to be found in subparagraph (f) of proposed new section 47.1 which read:

a person within a class of persons exempt from tax under Part I of the Income Tax Act—

I further order that the bill be reprinted, that it remain on the order paper in its present status, but that the debate thereon be not resumed until after delivery of the reprinted version, which I hope will come in time for tomorrow's orders of the day. I have not gone on, obviously, to make any positive changes to the bill as that would clearly go beyond any precedent or authority that the Chair had taken unto itself in the past.

I indicated at the outset my prior disposition in a like situation of that sort. Once the ways and means motions have been adopted by the House, changes more substantial than the one which was before the House at that time ought to be made by the House. I feel that at the appropriate stage in the continuing debate on this bill it is open to the House to make appropriate alterations to the bill in the ordinary way, at the appropriate stage, and to bring the bill into line with the resolution in whatever way is appropriate and accepted by the House at that time. I therefore leave it to the House to make that alteration. As I indicated last December, that was the proper course to follow when dealing with anything more substantial than the kind of change then before the House.

Orders of the day.