

Of course I have some difficulty in connection with the other argument put forth by the honourable Member for Edmonton West when he suggests that his proposal is on all fours with the clause contained in Bill C-216 on the Order Paper which is An Act to establish the Tax Review Board and particularly clause 22 subsection (3) wherein section 101 of the Income Tax Act is amended by making costs payable by the Crown where the amount of taxes in controversy does not exceed \$1,000. The honourable Member suggests that this has the same effect as his proposal to amend Bill C-4. I should like to suggest to the honourable Member that there is a substantial difference in that the amendment to section 101 contained in clause 22 of Bill C-216 in reality recommends a reduction in the charge on the Crown because section 101 at present enables the court to order payment of costs by the Crown in all cases, that is, wherein the amount of taxes on controversy exceeds \$1,000.

That is my interpretation. The honourable Member does not appear to agree with this but I have given the matter serious thought and study and it is my impression that this is the way the bill ought to be interpreted.

Through his amendment the honourable Member suggests that he would rectify what he considers an inequality or injustice by putting the individual taxpayer on the same basis as the Crown. This is a most laudable purpose but I would not think it is sufficient to overcome the procedural difficulty to which I have alluded. I would have to rule that motion No. 3 standing in the honourable Member's name cannot be put for the reasons I have stated.

I feel we would have the same difficulty in relation to motion No. 5 but perhaps the honourable Member feels there is a difference which is not apparent to me. Unless he felt there was a difference in motion No. 5 and would like to argue some difference between the two, I suggest that the ruling I have just made on motion No. 3 should apply to motion No. 5.

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The honourable Member for Edmonton West restated as forcibly the second time as he stated the first time his arguments in support of the procedural admissibility of motion No. 5 in his name. I do not see how I can reverse my decision, reached after having given every possible consideration to the honourable Member's views, to his past experience in the House, which I respect, to his training in the Chair and to his legal background. I have taken all these matters into consideration. I would say, rightly or wrongly, that this is the conclusion I have reached. I hope that the honourable Member will not be unduly aggrieved and that no miscarriage of justice will result from this interpretation of the honourable Member's motion. But I feel, generally speaking, that the opinion I have expressed in relation to Motion No. 3 should apply to Motion No. 5. I again regret very much that I cannot accept the honourable Member's arguments and that I cannot put to the House Motion No. 5.

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Mr. Lambert (Edmonton West), seconded by Mr. Ricard, moved,—That Bill C-4, An Act to amend the Canada Corporations Act and other statutory provisions related to the subject matter of certain of those amendments, be amended by striking out in clause 12 the words "any shareholder" in line 6 on page 53 and substituting the words "any or all shareholders".

And the question being put on the said motion, it was agreed to.