

with the honourable Member for Edmonton West and the honourable Member for Winnipeg North Centre, but Beauchesne's citation is based on May's Parliamentary practice, 13th edition. This is the authority given by Beauchesne for his citation.

However, at page 733 of May's 17th edition it is stated: "The view which made the proposal of taxes dependent upon the demand for supply prevailed at the time when it became necessary to find a procedure which would protect the financial initiative of the Crown from being infringed by amendments. It tended to connect the Royal initiative exclusively with the amount of revenue which it was the object of a tax to raise. Hence, in early editions of this book, it was stated that "the Crown has no concern in the nature or distribution of taxes". Hence, also, amendments were at first permitted which proposed the substitution of a different tax for a tax proposed by the government (provided that both were estimated to yield an equivalent amount) on the ground that the necessity of new taxation to that extent had already been declared on behalf of the Crown. In modern practice this view is regarded as incomplete, and as requiring to be supplemented by the view that the Royal initiative in taxation implies the exclusive right to define the incidence as well as the amount of burdens to be placed upon the people, and that an amendment which transfers a burden to taxpayers not previously liable is an infringement of this initiative."

The principle outlined in the foregoing citation from May's 17th edition is also set out in Section (1) of Citation 276, Beauchesne's 4th edition. That has already been brought to the attention of the Chair by the three honourable Members who took part in this discussion. At page 826 of May's 17th edition it is stated: "Amendments must not exceed the scope, increase the amount or extend the incidence of any charge upon the people, defined by the terms of the Ways and Means resolutions, as agreed to by the House, by which the provisions proposed to be amended are authorized."

The honourable Member for Edmonton West raised a difficulty with which I had to contend, inasmuch as the procedure we follow now is different from the procedure on which this citation was based to the extent we have no Ways and Means resolutions but Ways and Means motions.

I suggest that the House has to make a decision in connection with a Ways and Means motion in the same way which, in past years—previous centuries—decisions were made by the House on a Ways and Means Resolution, which of course limited the initiative of private members when the bill was considered at subsequent readings.

The relevant provisions in the Ways and Means motion, as concurred in by the House, on November 19, 1969 reads as follows: "That it is expedient to introduce a measure to amend the Excise Tax Act to provide

(1) that a tax of 5 per cent be imposed on each amount paid or payable in Canada for transportation of a person by air where such transportation

(a) begins at a point in Canada and ends at a point in the taxation area.

May I again refer to page 826 of May's 17th edition where it is stated: "A new clause offered in committee on a bill, which proposed to alter the incidence of income tax as between landlord and tenant, was ruled out of order on the grounds that it increased the existing charge upon one of the parties.