

*Excise Tax Act*

a person for commercial or business purposes or for the purpose of getting to and from his place of employment,

As I say, I have my right to move it now, but if the minister thinks it would be tidier to have his amendment voted on, on the clear understanding that we then come back to clause 5 as amended, with the full right to make amendments such as the hon. member for Peace River and I have suggested, I could be so persuaded. I gather that is the co-operative thing to do and I am prepared to do it in that way. I have indicated my subamendment. If we do it the other way, once the clause in the printed bill has been amended as the minister suggests, I will be seeking the floor to move the amendment I have just suggested which has to do with including exemptions for those who have to use their cars to get to and from their place of employment.

**Mr. Turner (Ottawa-Carleton):** Madam Chairman, if the committee were agreeable, I submit we vote upon my amendment and it would then be in order for both the hon. member for Peace River and the hon. member for Winnipeg North Centre to present their amendments to the new, revised bill.

**Mr. Knowles (Winnipeg North Centre):** I will agree to that, Madam Chairman.

**Mr. Baldwin:** Agreed.

[Translation]

**Mr. Allard:** Madam Chairman, I wanted to move a sub-amendment to the amendment of the hon. member for Winnipeg North Centre (Mr. Knowles), which has the same purpose as my sub-amendment.

**The Assistant Deputy Chairman:** Order, please. The hon. member for Winnipeg North Centre (Mr. Knowles) has not yet moved his amendment.

**Mr. Allard:** But, Madam Chairman, I simply wanted to make a correction to the amendment he wants to move and add the following:

in the case of a worker who must travel a minimum of five (5) miles in his own car to reach his place of employment.

**The Assistant Deputy Chairman:** Order, please. I would like to point out that the hon. member for Winnipeg North Centre has not yet introduced his amendment. When he does, the hon. member for Rimouski (Mr. Allard) can move his sub-amendment.

[English]

The question is on the amendment of the Minister of Finance. Shall the amendment carry?

**Some hon. Members:** Agreed.

Amendment (Mr. Turner, Ottawa-Carleton) agreed to.

**The Assistant Deputy Chairman:** The question is now on clause 5, as amended.

**Mr. Baldwin:** Madam Chairman, I should like then to move:

That the amendment be amended by deleting all the words after the word "regulation" in subclause (g) and substituting the following:

"subject to negative resolution of the House of Commons prescribe"

[Mr. Knowles (Winnipeg North Centre).]

**Mr. Turner (Ottawa-Carleton):** Madam Chairman, as a courtesy to the hon. member for Peace River, I would like to respond to his amendment about a negative resolution against the use of governor in council regulation as it affects the rebates under this tax. The hon. member knows that I share with him a concern about limiting the power of delegation and the power of regulation from this House to ministers and from ministers to their officials. With his co-operation and that of others still here, I might say that when I was Attorney General, I brought in the Statutory Instruments Act, as a result of which we now have a regular standing committee of the House and the other place dealing with the regulations coming before them and evaluating those regulations against other sets of criteria. They are set out in the bill.

● (1740)

The difficulty with negative resolutions is that as the hon. member for Peace River concedes, the House has not established rules for dealing with negative resolutions and, frankly, I hesitate to do something when I do not know what I am getting into. There was a precedent in the case of manufacturing incentives, as we included the provision for debate if 60 hon. members so requested. As the committee will recall, at that time we included rules of procedure right in the statute in order to overcome the problem as to what the governing rules would be. At the moment we do not have rules governing any general negative resolution.

My second concern is that the one thing we need with a tax is certainty, that is, certainty as to whom it applies and to whom it does not. I submit to the Chair that what the hon. member suggests would generate a great deal of uncertainty for taxpayers, because at any one time a taxpayer would want to assess the prospect of whether the House would annul relieving legislation at some future date. I should like to gain more experience with the operation of the regulations before submitting them to a further test in the House in the form of a negative resolution. We would want more experience as to how a negative resolution works, and would want to know what effect the rules of the House will have on a negative resolution.

I point out to the hon. member for Peace River that because the government had second thoughts about delegation it attempted to amend the bill, but Mr. Speaker, as a result of opposition arguments, decided that it went beyond the scope of the ways and means motion. We abided by Mr. Speaker's decision. We wanted, in writing the bill, to leave the House in full control of the ambit of the rebates and exemptions. I should hesitate to submit the substance of this clause to the untried procedure of a negative resolution.

Even under the present situation the regulations, when promulgated by the governor in council, must be published in accordance with the provisions of the Statutory Instruments Act and will, in the ordinary course, be submitted for review by a standing committee of the House.

For these reasons, Madam Chairman, I am reluctant to accept the precedent of a negative resolution, particularly as it applies to a tax bill and as taxpayers must be assured of certainty. I would far rather see it introduced in some other type of legislation and see how it works, particularly