

*Income Tax Act*

Diefenbaker), and I objected on that occasion. The chairman ruled against us.

When Mr. Speaker resumed the chair he reviewed our arguments as well as the decision of the chairman. He found that the new amendment was substantially the same as the original amendment to the bill in question. Your Honour ruled, therefore, it was a matter that could not be decided again in the same session, so the amendment was ruled out of order. This government failed the first time to get a favourable judgment on a surtax of 5 per cent so they have now reduced it to 3 per cent. The reason this party voted against the surtax last time was not so much because of the amount of the tax but because we felt the government would not cut down its expenditures. We say this country does not need a surtax. If the government had kept its financial house in order it would not have needed a surtax. However, they are back again with the same question, a surtax. This is the fundamental part of the bill before us. It is the same horse being trotted out again before parliament. I do not believe that the government is on sound ground so far as this bill is concerned.

The hon. member for Winnipeg North Centre has carefully set out, and I am not going to review again, those sections of the bill which are identical and those that are not identical. The sections that are identical are the meat of the bill which we are going to discuss this afternoon, namely, the surtax. The surtax is needed because the government is in difficulty financially and it is in difficulty financially because it would not put its house in order. This is the position we have taken in the past and it is the position we are going to take now. It seems to me the government is asking that something be done again because it was unable to win a vote in the house on a previous occasion.

**Hon. Marcel Lambert (Edmonton West):** Mr. Speaker, when this matter was discussed at the resolution stage there was a preliminary objection to the presentation of the resolution. I was not present at that time. I should like to ask Your Honour, even at this late date, to examine the situation with regard to the question of notice for the taking up of that resolution. If memory serves me right, the two instances in which this particular general procedure was adopted occurred in 1957 and again in 1962 when I occupied the chair Your Honour now occupies. There was never any question of notice, so those occasions were not precedents and may not be

[Mr. Woolliams.]

germane. I share with the hon. member for Winnipeg North Centre (Mr. Knowles) and my colleague, the hon. member for Bow River (Mr. Woolliams), the grave concern for the precedent that may have been established on this particular occasion.

**Mr. G. W. Baldwin (Peace River):** Mr. Speaker, I am sure Your Honour has probably anticipated this point coming up and has canvassed the rules. However, I would refer Your Honour to page 126 of Beauchesne's fourth edition, citation 148, which reads:

It is a wholesome restraint upon members that they cannot revive a debate already concluded; and it would be little use in preventing the same question from being offered twice in the same session is, without being offered, its merits might be discussed again and again.

I ask Your Honour to try to anticipate the course that this debate will take and ask yourself this question: Will we be retracing our steps and reviving a discussion which took place on a previous occasion in this session with regard to the particular issue which is before the house?

**Hon. Gordon Churchill (Winnipeg South Centre):** Mr. Speaker, I should like to support the points of view that have been put forward by hon. member who have spoken. I think we are justified in showing concern with regard to the setting of precedents in the House of Commons. There are plenty of people who think they are unimportant, but the experience of the last few days has shown that they are vital to the operation of this institution. If it seems wise to Your Honour to rule that the present bill is acceptable and if the bill should subsequently be defeated on second or third reading, I suggest it would then be open to the government to bring in yet a third bill with a slight modification in the percentage rates sought for surtax purposes. This is the danger that I see. There could be a repetition of several bills in a session, each with slight variations to permit a government to extricate itself from some difficulty.

● (3:50 p.m.)

I consider that the arguments that have been presented cover the ground thoroughly and are an expression of the point of view that is held by many members in this house. I simply add, Mr. Speaker, that an opposition has only the protection of the Speaker and the rules in order that its position may not be downgraded to one which would make the opposition very inferior in the House of Commons.