

restricted. Ironically, a point made by the opposition is today restricting the committee's flexibility to proceed in any way.

● (1452)

[English]

Mr. Stevens: Mr. Chairman, I would like to make a very brief comment following the comments of the minister, who has clearly misunderstood the procedural argument put forward before Mr. Speaker, with which he agreed. Initially, the ways and means motion which the minister suggested the House concur in referred only to the year 1978 and only to a reduction of \$100 as far as taxpayers were concerned. The bill he brought in, Bill C-56, clearly was drafted after the initial concept which went into the original ways and means motion had changed. In short, Bill C-56 which is now before us includes the proposed subsection (b) to which the minister has referred but which in no way was encompassed by the original ways and means motion. Our argument was that in his wisdom the minister wanted to amend the ways and means motion as was indicated in clause 30 of Bill C-56, to give him greater parameters. The minister now turns that around and says that we are arguing against subsection (b). All we are saying is that the ways and means motion which he now has before us does allow a parameter which is sufficiently broad to allow proposed subsection (b) to be considered. However, we do not think subsection (b) should remain in the legislation, and we state that while it can be considered, it should be deleted. We are asking that the committee of the whole now delete it.

Before we vote, perhaps the minister could expand on what specific clauses would have to be amended should our motion carry. He has made a representation in his classic fashion in which he makes statements like that only to find he usually cannot back them up. I would like him to tell us what clauses have to be amended.

The Chairman: I do not think the question in itself has anything to do with the point of order because I might say at this time that that argument does not stand.

[Translation]

In my view, the point made by the hon. member on the need to amend other clauses if we were to carry the amendment put forward by the hon. member has no bearing whatsoever on the proposal's acceptability. It is not for the Chair to decide whether a piece of legislation makes sense or not, whether a clause is good or bad, nor whether an amendment is positive or negative. The Chair must only consider the proposal from a procedural point of view. This is a point I should like to clarify. I do not know whether there will be other speeches in this debate on the proposed amendment. If there are members who want to notify me, I am ready to hear them.

Now, with reference to the very interesting and enlightened comments of the Parliamentary Secretary to President of Privy Council, I wish to point out to him that in his ruling, the Speaker of the House especially asked the government to apply

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the same principle to all provinces as far as clause 30 is concerned and more or less concluded that if the government had deemed it fit in its ways and means motion to include a provision dealing with the first part of clause 30, that is the part dealing with some specified provinces, the Speaker logically asked the government to amend its ways and means notice to give it the same effect in the case of an unspecified province. The parliamentary secretary wants to refer to part of a ruling appearing on page 785 of *Votes and Proceedings* of May 19, 1978, which states the following and I quote:

However, clause 30 in the bill goes on to deal with matters not contained, in my opinion, in paragraph (13) or elsewhere in the ways and means motion, to deal with those taxpayers not in a prescribed province and perhaps even not in the same taxation year. That is, it appears that section 122.1(2) to be enacted by clause 30 represents a substantial departure from paragraph (13) of the ways and means motion or from any other part of the ways and means motion besides, paragraph (13), in endeavouring to deal, not with the residents of a prescribed province, not for the taxation year 1978, but with the residents of a province which is not a prescribed province and for the taxation year 1977, depending on the ultimate interpretation to be placed on the language which I, of course, do not now decide.

At that stage, the Chair indicated quite clearly that he did not want to give his decision as to the need to have a notice of ways and means motion to comply in principle with clause 30. But I want to deal briefly with that matter, and perhaps to indicate that the implications of Ways and Means motions and those of royal recommendations are different. The ways and means motion deals with taxation and the royal recommendation relates more to expenses which may be incurred.

The parliamentary secretary claims that the hon. members would not have the right to bring in at this stage an amendment which would somehow amend the bill before us, simply because this amendment would amend the bill and would make it somewhat different from what the proposal in the ways and means motion could be. I would like to refer to the remarks made by the parliamentary secretary on the possibilities which are open to the hon. members in the face of such bills, namely taxation bills.

I suggest that he should read Beauchesne's Parliamentary Procedure, citation 265 (1) which says and I quote:

No member other than a minister of the Crown may introduce a bill for the reduction of duties. The government must take full responsibility for the taxation levied to provide the revenue. But the House enjoys complete freedom to make every representation possible to the government with regard to the manner in which the ministers discharge this responsibility. This duty the members may perform by moving amendments to reduce the taxes proposed by the administration.

Without agreeing completely with the suggestion of the hon. member for Edmonton West, I shall point out to hon. members that the purpose of the proposed clause 30 is tax reduction. It is not a taxation measure, it is intended to reduce taxes paid in the 1977 or 1978 taxation year. On that point, I shall now quote from Erskine May, nineteenth Edition, at the top of page 780, which deals with tax reduction. I quote: