the Canadian National Railways bill had at least the advantage of giving the Chair added time to consider this very important matter involving a procedural point, and to study it from all angles.

The Chair has been asked to consider from a procedural point of view the acceptability or otherwise of the amendment proposed by the honourable Member for Edmonton West. As I indicated to some extent when I asked him to advise the Chair on this point, it was the precise form adopted by the honourable Member in his amendment that made it difficult for the Chair to accept it.

He recognizes, of course, that it might be moved in an analogous way by recent amendment or perhaps by removing some of the second part of it proposing a referral back to the committee as is the normal form of such amendments.

I recognize, of course, that there is a great deal of imagination in the amendment proposed. As the honourable Member for Winnipeg North Centre suggested, the honourable Member for Edmonton West has a case. The question is whether it is a good case or a bad case. I am afraid after considering the matter at some length and giving serious thought to the arguments advanced this afternoon by honourable Members I tend to conclude that the case is not quite as strong as I would like it to be on behalf of the honourable Member. The amendment he has proposed is as follows: "That all the words after "That" be struck out and the following substituted therefor:

"Bill C-155 be not now read a third time but be referred back to the Committee of the Whole with instructions that clause (i), paragraph numbered 10 be reconsidered to provide an air transportation tax on a flat fee basis to be determined by the committee as providing an equivalent return to and in lieu of the tax therein provided"."

We all recognize that if this amendment was accepted as put to the House it would have a rather far reaching effect in that it would be a new principle. I recognize that we should not be afraid to accept a new principle simply because of the fact it is new, but we should look at such situations perhaps with even more attention than is normally accorded to such procedural matters.

As I have said, the Chair has had an opportunity to review and study the amendment in relation to the bill, and having done so I have come to the conclusion that the amendment is irregular. I will attempt to give the reasons why I have reached that conclusion.

The proposed amendment terminates with the words "in lieu of the tax therein provided". These words, it is suggested, if they have a meaning would direct the Committee of the Whole to delete a complete provision from Bill C-155 and substitute in lieu thereof a new taxation provision.

The President of the Privy Council (Mr. Macdonald) has quoted Section (2) of Citation 263 of Beauchesne's 4th edition. I would agree with the honourable Member for Winnipeg North Centre (Mr. Knowles) that this citation does not help the honourable Minister's case at all. The effect of the citation would appear to support the proposition that a private Member may move to substitute a taxation provision for a proposal in a government bill provided that it is estimated that the new provision would yield an equivalent in the amount of moneys to be collected. That would appear to be the logical conclusion which could be drawn from that citation. In this respect I fully agree