

*Income Tax Act*

The second paragraph of section 518 of Beauchesne's fifth edition reads as follows:

The most desirable practice is for the bill to adhere strictly to the provisions of the resolution, and departures if any, ought to be subject to the strictest interpretation.

Then paragraph (2) makes reference to decisions of previous Speakers which gave rise to the precedent stated in that section.

It might also be worth while, Madam Speaker, to refer to Erskine May's nineteenth edition, page 790, wherein it states:

If any provisions of a bill are found to go beyond the resolutions on which the bill is founded, further resolutions must be passed before those provisions are considered in committee on the bill, or the bill must be amended so as to conform to the resolutions to which the House has agreed.

Quite clearly, Erskine May establishes that the bill must conform rigorously to the ways and means motion upon which the bill is founded and, as I indicated, a ways and means motion is an order to bring in a bill based on that motion and nothing further.

In presenting argument to this it may be that the government will cite as an example Bill C-11 of 1977, which was brought in by a previous Liberal government. In this bill a borrowing authority was combined with an income tax act. At that point in time no point of order was raised, simply because it was not recognized for what it was, namely, an out of order presentation. I would submit that the fact we may have violated the Standing Orders of the House on that occasion does not mean we are therefore to violate the Standing Orders of the House on every other occasion in any future development. It is also interesting to note that the successor government, the Progressive Conservative government in 1979, did not attempt to resort to that tactic of combining the two but, in fact, had a separate borrowing authority bill, in keeping with our previous practices. They also had a separate income tax bill.

It is hardly necessary for me to state, Madam Speaker, and I think it is self-evident, that the rationale for the precedents as summarized in Beauchesne and the precedents established by previous Speakers, is that should this become an accepted practice of attaching onto bills other items which are based on ways and means motions, which have only a tenuous association, then surely we would be establishing a precedent for venturing into, in a very major way, the way in which this legislature treats legislation proffered by the executive.

● (1210)

Such a major step in this direction is something which should be very carefully considered and something which should not be allowed to happen merely as a result of an understandable interest on the part of the government which is attempting to group together pieces of legislation in an attempt to get as much through as possible with as limited exposure as possible. I suggest that we treat this point of order seriously. It is not raised in a frivolous attempt to try to disrupt the government's legislative program.

Both sections of the bill, the borrowing authority and the Income Tax Act, are deserving of the most careful treatment by this House. We are not approaching this point of order from the point of view of trying to employ procedural arguments with regard to the substance of this legislation. It is a procedural argument which we believe goes to the fundamental operation of this House. We feel that if this situation is allowed to proceed unchallenged, or if perhaps it is found to be in order, then we would be venturing onto very dangerous ground.

We strongly recommend to you, Madam Speaker, that careful consideration be given to the decisions of your predecessors and to the citations in Beauchesne's, and we feel confident that in fact this legislation, as it has been presented, is out of order and that it is up to the government to make the necessary amendments.

**Mr. Lambert:** Madam Speaker, this is one more incident since 1970 in which we face the problem of a bill being introduced following the acceptance of the ways and means motion which differs in a material way from the ways and means motion. In the original instance it involved the so called income tax reform bill, and many more such instances have occurred. Mr. Speaker of the day did not judge that he would have to examine a three inch thick bill to determine the differences. I pointed out to him that I had counted, on preliminary examination, some 39 such instances. I will say that there was the distinction that since the government was able to introduce major amendments under those circumstances I was, therefore, as a private member, able to do so as well. That is the rationale of the 1970 decision, and Mr. Speaker did allow me to introduce amendments.

Subsequently, there was the question relating to some excise tax legislation of whether a bill had to conform strictly. That is not so. Generally—and the word is “generally”—there may be a change of wording and there may be—

[*Translation*]

—as the saying goes in English, one can dot one's i's and cross one's t's and add a few commas—

[*English*]

—but there cannot be any material extension in the scope of the bill. The procedure, as you well know, Madam Speaker, is that at the time of the presentation of the budget by a minister of finance, the ways and means motions are tabled. Subsequently, as is indicated in Beauchesne's fifth edition at page 175, the second paragraph of clause 517:

A minister of the Crown designates a day for consideration of the ways and means motion under the terms of S.O. 60(2).

And that has happened. Paragraph (3) goes on to say:

On the designated day, the ways and means motion is decided upon without debate or amendment.

And that would refer to the ways and means motion which appears in the *Votes and Proceedings* of Monday, January 12. I can recall the wording which you used, Madam Speaker, in so designating that motion. You said that if the ways and means motion is put and the House accepts it, then the