## Point of Order-Mr. Andre

He could have given that notice today. We would find out about it when we got the documents tomorrow but, of course, such a notice could not carry the provision that the tax be in effect at midnight tonight.

On the other hand, by calling it a notice of ways and means motion he can make the tax become effective at midnight tonight, as has been done times without number. So the question is whether it is a rose because we call it a rose or whether it is something else. The minister put the title on it, and he stood up under "tabling of documents" and said he was tabling a notice of ways and means motion to amend the Petroleum Administration Act. If it is a notice of ways and means motion, then the minister had the right to table it under "tabling of documents", and he had the right to provide for its coming into effect at midnight tonight. However, if it is not a notice of ways and means motion, despite the minister's naming it that, and if it is an amendment to a statute which is other than a taxation statute—a statute which has in it certain charges—then the only way he can do that, unless he has some kind of unanimous consent, is to introduce a bill to amend the Petroleum Administration Act. In my view it is as simple as that

There is no argument about the right to table a notice of ways and means motion under Standing Order 60(1). There is no argument about the right of the government to give notice of a bill, with the concurrence of the Governor General, to amend the Petroleum Administration Act, but what Your Honour has to decide is whether the minister can turn what is an amending bill to a statute into a notice of ways and means motion simply by putting those words at the top of the piece of paper he gave to us.

I think there is a good deal of merit to what the hon. member for Nepean-Carleton (Mr. Baker) said. He said that Your Honour should be given time to consider this important point, whether that means that we recess for a little while or go on with some other business while Your Honour wrestles with this very important issue.

Hon. Marc Lalonde (Minister of Energy, Mines and Resources): Madam Speaker, I concur in what the hon. member for Winnipeg North Centre (Mr. Knowles) said as to the importance of the point raised by the hon. member for Calgary Centre (Mr. Andre), but I also noticed the caution with which the hon. member approached this subject, covering both sides of the argument.

I submit that the official opposition is trying to have its cake and eat it too. Hansard will show that the whole argument this morning was that this was a tax or that this was a budgetary measure which imposes a tax on people. We heard all these arguments this morning. On the point of order that has been raised by the hon. member for Calgary Centre, the argument is that this is not a tax, that this is something called a levy, a charge, or something else. I submit that the opposition cannot argue both sides of the street at the same time. In effect what we have here is a ways and means motion, as the government House leader has indicated quite clearly, which fulfils all the conditions provided for a proper ways and means motion under

the rules of the House, and the government House leader has cited authorities in support of his point of view.

## • (1510)

I submit that when the hon, member for Winnipeg North Centre states that this ways and means motion amends the Petroleum Administration Act, he can make an argument that that is not in effect changing a tax. As the hon, member well knows, there are taxation provisions in all kinds of legislation, not only in the Income Tax Act or the corporations income tax act, but in all kinds of pieces of legislation there are taxation elements and taxation provisions. This ways and means motion provides for a specific charge, a specific levy which provides the funds necessary for the government to indemnify the companies which are exploiting the tar sands by paying them the difference between the unique Canadian price and the international price, whatever that price might be at that time. At present the levy, the charge, or the tax is not providing adequate funds to provide that indemnity to the companies. and the ways and means motion put before the House raises that tax-

An hon. Member: This is not a ways and means motion.

Mr. Lalonde: —it raises the tax from \$1 to \$1.75. As such, by whatever name my colleagues wish to call it, it comes under the provisions of our rules as a proper ways and means motion. I submit to you, Madam Speaker, that the procedure which has been followed here, upon the advice of the law officers of the Crown, is the proper procedure to be followed and that consequently, in my view, the point of order is not well taken.

Mr. Collenette: Madam Speaker, I wish to rise on a point of order.

Mr. Hnatyshyn: Madam Speaker-

Mr. Collenette: We are all on the same point of order, and Madam Speaker has recognized me. But I will defer, if you want to let someone else speak before me, Madam Speaker.

Mr. Baker (Nepean-Carleton): You were recognized. Go ahead.

Mr. Collenette: I was only trying to be courteous, Madam Speaker.

An hon. Member: Thank you.

Mr. Collenette: On the narrow point, the point of order of the hon. member for Nepean-Carleton (Mr. Baker), that is, the advisability of your making a decision on the admissibility of the tabling of this notice of ways and means motion, I submit to you, with all respect, that there is no motion before the House and that you are therefore unable to judge as to whether or not what has been tabled by the minister is actually a ways and means motion until concurrence is sought. I would say that only the courts are empowered to do this. I am not