

I think the background of the matter is clearly established in the 1971 ruling of my predecessor, which was referred to in the discussion yesterday. It seems to me to establish beyond any question that the practice which has long been prevalent in the United Kingdom, of permitting the attachment to a second reading amendment of a declaration of principle, was accepted in that ruling, and remains a subject of future change as part of our practice.

The question is, what type of declaration in that situation is acceptable? To put it another way, what are the limits of that declaration? The very statements and the precedents demand in the very clearest of terms that it be a declaration of principle, not simply a description of some opposition to the Bill.

I have examined carefully the honourable Member's proposed amendment in that regard, and I read it and interpret it to be a statement of opposition, or a description of opposition to certain of the provisions of the Bill. I do not interpret it as being a statement of some principle.

In any case, I would go on to state that if it does state a principle, which I am unable to appreciate, as opposed to simply stating some opposition to the Bill, it would seem to me that the precedents are equally clear that the statement of principle cannot simply oppose portions of the Bill but must oppose either the "principles" or the "provisions", both in the plural, of the Bill and not some of the provisions of the Bill.

Whether or not this is a statement of principle, it is abundantly clear that the honourable Member's amendment opposes only some of the provisions of the Bill. I think that is beyond dispute. Just to make that abundantly clear, the honourable Member's amendment specifically recites, not only in the second part of the amendment, those portions of the Bill to which it is opposed, but in the first part of the amendment, those portions of the Bill which are acceptable. That makes it clear beyond any question that, aside from the difficulty in respect of doing that very thing, the amendment is not opposed to all the provisions of the Bill.

I submit that in this situation the precedents are that if such a declaration in principle is acceptable, it must be opposed to the principles or provisions of the Bill, and I cannot find any authority which permit it to be opposed only to some of the provisions of the Bill, as the honourable Member's amendment is, and I therefore cannot find any authority to extend, and I think it would be an unwarranted extension of a declaration of principle to a second reading amendment to allow a declaration in this case which purports to approve some provisions of the Bill and therefore disapprove of only some provisions of the Bill. In other words, I think that a strict condition of such a principle must be opposed to the provisions plural of the Bill and the principles of the Bill and not some of them.

For that reason I cannot accept the honourable Member's amendment as being in order.

Debate was resumed on the motion of Mr. Turner (Ottawa-Carleton), seconded by Mr. Sharp,—That Bill C-49, An Act to amend the statute law relating to income tax, be now read a second time and referred to a Committee of the Whole.

And debate continuing;

Mr. Lawrence, seconded by Mr. Baker (Grenville-Carleton), proposed to move in amendment thereto,—That all the words after "That" be struck out and the following substituted therefor:

"this House declines to give second reading to Bill C-49, An Act to amend the statute law relating to income tax, because it fails to provide for a further 5% reduction in personal income tax in the 1975 and subsequent taxation years despite unprecedented government revenues and the resulting overtaxation by the Government."

And a point of order having been raised as to the regularity of the proposed amendment.

#### RULING BY MR. DEPUTY SPEAKER

MR. DEPUTY SPEAKER: Honourable Members must understand that, taking into account an earlier decision by Mr. Speaker, which was brought to the attention of the House by the honourable Parliamentary Secretary to the President of the Privy Council (Mr. Reid), I may be off-balance in looking at this amendment, although I must do so with the most fairness.

The honourable Member for Northumberland-Durham (Mr. Lawrence) has brought to the attention of the Chair some very valid points regarding the opportunity for an honourable Member to move a second reading amendment other than a six or three months' hoist. It is my opinion that the honourable Member, on behalf of his party, has gone out of his way to find some way to meet the requirements, not only of the Chair but of the precedents, in moving an amendment that is acceptable.

On the other hand, the honourable Parliamentary Secretary, as I said earlier, drew the attention of the Chair to a previous ruling by Mr. Speaker this afternoon which rejected the amendment proposed by the honourable Member for Edmonton West (Mr. Lambert). He did not really further his point very much, but he also added that the amendment proposed by the honourable Member for Northumberland-Durham would have the effect of putting a burden on the Crown by reducing *ipso facto* governmental revenue.

In addition he suggested that what the honourable Member was trying to achieve at this time could be achieved at a later stage. I am not sure that this could be achieved easily. In looking at the amendment before me, with a feeling in respect of what honourable Members in the House seem to be trying to do at this stage of second reading of this Bill, I wonder if I should not look at the amendment with a more open view, and without