

*Income Tax Act*

Honour knows it, but I am telling you anyway that these were the clauses which went through the committee of the whole with little or no debate, and certainly without any votes being called on them.

The most contentious clause was the one which had to do with the surtax. There was a vote on that clause in committee of the whole, and I am free to admit that when most of us voted against the third reading of Bill No. C-193 we were directing our vote mainly against the surtax. The fact is that the bill was turned down in its entirety and now we have before us a bill containing eight clauses, four of which are identical reproductions of clauses in the bill that was defeated, two more of which are similar and only two of which are brand new.

● (3:40 p.m.)

If there were a way to separate these various clauses, Mr. Speaker, I do not believe the house would mind giving unanimous consent to the introduction of the clauses that we do not oppose, that we did not contest on the previous occasion. I can see that a ruling could be made that the clause on the surtax is different but I am concerned about the future if this bill is allowed to be presented for second reading without any comment, any protest or any qualifications. I have been around here long enough to know what will happen if this bill is allowed to be presented without any objection. A session or two or a parliament or two from now, some other government will want to introduce a bill replacing one that has been defeated, and Bill C-207 as substituted for Bill C-193 will be cited as a precedent. It will be said that it was done in March, 1968, so it can be done again. This kind of situation must be avoided, and that is why I raised this point of order.

I have tried in this presentation not to make things too difficult for you. I have tried also not to take a position to the effect that we cannot proceed with this legislation. I take the position, as do my colleagues, that we have no objection to the clauses that we opposed before being brought back again. On the other hand, we opposed the surtax previously and we are going to vote against it this time. We are not unwilling for the house to be asked to consider this surtax provision because of the fact it is reasonably different from the provisions of the previous bill, but we hope the house will vote against it, as it did on February 19.

This is the problem as I see it, Mr. Speaker, and I place it on your doorstep, conscious of the fact that you realize how important it is that our precedents be ones that will not make difficulty in the years that lie ahead.

**Mr. Eldon Woolliams (Bow River):** Speaking personally on this matter, Mr. Speaker, I join the hon. member for Winnipeg North Centre (Mr. Knowles) on his statement of the facts to you and the authorities he has mentioned. I should like to set out briefly the similarity between the railway bill and the one now before the house which imposes a surtax. Before doing so may I point out that the most important thing to keep in mind is that a question having once been moved and carried in the negative or affirmative cannot be revived again and must stand as a decision of the house. We have heard a lot about the waste of time in parliament, and that is one of the reasons for this rule. Once a decision has been made on an important matter the government cannot keep dragging it in and forcing parliament to make another decision upon it.

In order for the government to get around the problem so ably presented by the hon. member for Winnipeg North Centre, Your Honour has to consider citation 163 which reads as follows:

A mere alteration of the words of a question, without any substantial change in its object will not be sufficient to evade the rule that no question shall be offered which is substantially the same as one which has already been expressed in the current session.

My submission is that a surtax is a surtax and a change in the rate of the tax from 3 per cent to 5 per cent or from 2 per cent to 7 per cent would be a mere alteration which would not affect the rule that once a judgment has been made it has been made. I feel that Your Honour is going to have some difficulty, if you permit the house to proceed with this bill, in being able to distinguish the decision you make this afternoon from the one you made in connection with the railway bill. What was that decision? The former minister of transport, Mr. Pickersgill, introduced changes in the Railway Act concerning the Crowsnest Pass freight rates. This provision was defeated in committee and the next day he dragged in another amendment which changed the words "Crowsnest Pass freight rates" to statutory rates. The hon. member for Winnipeg North Centre, the hon. member for Winnipeg South Centre (Mr. Churchill), the right hon. member for Prince Albert (Mr.