

Excise Tax Act

Some hon. Members: Oh, oh!

Mr. Lefebvre: Mr. Chairman, has the question already been put?

The Deputy Chairman: Order, please. Earlier in the sittings of the committee the Chair made it perfectly clear that Standing Order 12(2) makes it plain to all hon. members that when the question is being put, no member shall enter or walk out of the chamber.

Some hon. Members: Hear, hear!

● (2030)

Amendment (Mr. Baldwin) negatived: yeas, 29; nays, 46.

The Deputy Chairman: I declare the motion negatived. Shall clause 5, as amended, carry?

Mr. Knowles (Winnipeg North Centre): Mr. Chairman, I rise for the purpose of moving the amendment which I suggested when we were at an earlier stage. In fact, I almost reached the point of moving it as a subamendment to the minister's amendment to clause 5, but I was persuaded to wait until we had disposed of that and also until we had disposed of the amendment that has just now been defeated.

My proposed amendment relates to one of the most serious and most offensive features of this bill. I refer to the fact that although this bill, in providing for the ten cent tax on gasoline, does provide for some exemptions—

An hon. Member: You finally figured that out.

The Deputy Chairman: Order, please. The hon. member for Winnipeg North Centre has the floor.

Mr. Knowles (Winnipeg North Centre): Mr. Chairman, I was pointing out that this bill provides for certain persons to be exempt from paying the ten cent tax on gasoline provided in this legislation, but my amendment relates to people who do not get that exemption. I refer to workers who have to use their automobiles to get to and from their place of employment. The fact that this is perhaps the most offensive part of this bill has been demonstrated by the many speeches made on this aspect of the matter, both on second reading and during debate on clause 1 of the bill.

The minister admits that a very large number of persons will be exempted from paying the tax or will be given the privilege of applying for and receiving a rebate. He steadfastly refuses, however, to cover those workers on wages and salaries who have to use their cars to get to their place of employment. It is my contention, therefore, that we should now exercise our rights in committee to move for a reduction in the burden or the effect of a tax. I suspect that the Minister of Finance may hope—

Some hon. Members: Order, order!

Mr. Rodriguez: The Liberals will stay here another week.

Mr. Knowles (Winnipeg North Centre): Mr. Chairman, I do not mind shouting over other voices but I am not [The Deputy Chairman.]

making this speech just for the fun of it; I am making it because I think at this point we are dealing with one of the most serious aspects of this bill.

I was about to point out that under the rules of the House when a tax measure is before us we have the right to make amendments that will reduce the tax or lessen the burden of that tax on certain groups of people. We do not have the right to increase the tax; neither do we have the right to transfer a tax from one group of persons to another. The right we do have has already been demonstrated by the amendment proposed the other day by the hon. member for Red Deer who sought to change the definition of gasoline so that gasoline which is coloured or dyed would not be subject to tax.

I now wish to move another amendment to clause 5 which will have the effect of increasing the number of persons to whom the ten cent tax will not apply. Since it is a reduction in a tax which the minister seeks to impose, I contend I am within my rights as a private member of this House to move:

That clause 5, as amended, be amended by adding to subclause (c) immediately after the word "purposes", the following words:

"or for the purpose of getting to and from his place of employment,"

Mr. Chairman, the subclause (c) to which I refer in my amendment is, of course, the subclause (c) in clause 5 as amended. If hon. members are looking at the reprinted bill the wording is, of course, the wording of subclause (b) and therefore the new subclause (c), if my amendment were added to it, would read as follows:

(c) a person for commercial or business purposes, or for the purpose of getting to and from his place of employment,

In other words, just as there would be an exemption provided by the minister for a person engaged in commercial or business operations, so there would be an exemption for a person who needed to use his car for the purpose of getting to or from his place of employment.

Mr. Chairman, if the minister says that definition is not as precise as he might like it to be, I remind him that his definition in what is now subclause (c) is not precise. It reads simply:

(c) a person for commercial or business purposes,

He has covered that by subclause (3) on page 3, however, which reads:

(3) For the purposes of subsection (1), the expression "commercial or business purposes" shall have such meaning as the Governor in Council may determine by regulation.

If my amendment to clause 5, as amended, is carried I would then move a consequential amendment when we get to the next page, that subclause (3) be altered to read:

(3) For the purposes of subsection (1), the expression "commercial or business purposes" and the expression "getting to and from his place of employment" shall have such meaning as the Governor in Council may determine, by regulation.

In other words, if there are questions as to what portion of the gasoline a worker uses is to be exempted, it should be dealt with in the same way the minister has decided to deal with doctors, lawyers and the rest. The government has made a provision whereby it is going to have the right to decide by order in council as to what is meant by "commercial or business purposes". Much as I do not like to give the governor in council the power to do so, I am