

Excise Tax Act

the Customs Tariff has been dealt with in committee of ways and means, I have no objection to that. It is always possible at that stage, if the house did not approve the changes in the numbers that are proposed in the amendment to the Customs Tariff, to have the change made by amendment on third reading by referring the bill back to the committee.

Mr. Pickersgill: I must say that I have not given the bill the same attention that the hon. member for Kenora-Rainy River has but I do not apprehend that the bill comes into force on proclamation. My understanding is that once it is given royal assent it is the law. Therefore it does seem to me that the minister is not factually correct in saying that if the bill passes it would not come into effect until the other measure had come into effect.

Mr. Fleming (Eglinton): We are talking about being passed by the house and what I have suggested—

Mr. Pickersgill: I think, Mr. Chairman, that I have the floor. What I was pointing out was that once this bill is passed by the house we lose control of it. We have given up our rights as representatives of the people. This is a taxing statute, and while I admit that all the minister says about this being a purely technical point is true it does seem to me that it is by the preservation of these technical points that we have safeguarded our liberties and the right of the subject to consent to imposts upon him and that we should be extremely careful about these forms. Speaking for myself, I would feel much happier if we just allowed this section of the schedule to stand. We could come back to it, as my hon. friend says, and no one would be disposed to hold this up five minutes after the other measure had been dealt with. Of course, as the minister has pointed out, no time would be lost because this measure cannot come into effect anyway until the other one does.

Mr. Fleming (Eglinton): I think my hon. friend is not aware of the fact that the number of the present item in the Customs Tariff is 848 and what is proposed in the resolution respecting the amendment of that item is that, in addition to its having No. 848, there be a number of other parts into which it is broken down and those are the underlined parts. If parliament did not see fit to enact the proposed resolution into law by amendment of the Customs Tariff then we would still have the law as at present because 848 is still there. There has been nothing taken away. There will be no change made in the law. You would have a reference to some non-existent parts but that would not in any

[Mr. Fleming (Eglinton).]

way affect the operation of the law because 848 is still there and if it remains unchanged the law has its full application and the Excise Tax Act has its full effect. Therefore I think my hon. friend can see that parliament is not being asked to anticipate anything that is going to have the effect of tying its hands in any way or preventing the operation of the law as parliament chooses to legislate.

Mr. Pickersgill: I think the minister has satisfied me that instead of having the law in a state of chaos parliament would be merely making itself ridiculous, and if the minister insists on that I do not make any further objection.

Mr. Crestohl: I should like to ask the minister this question. While the ultimate end will be the same, does the minister not think that it would be setting a rather unusual precedent to reach that end without following the proper sequence? I think the point made by the hon. member for Bonavista-Twillingate is logical. I think we should reach the objective we are after in the proper sequence according to law and the rules of parliament.

The Deputy Chairman: Is there any further discussion of that item? Is there any discussion of machinery and apparatus to be used in manufacture or production?

Mr. Benidickson: Mr. Chairman, I think it was under this section, was it not, that the hon. member for Villeneuve—

Mr. Fleming (Eglinton): No. If I correctly apprehended the point made by the hon. member for Villeneuve, it has to do with the very last item of the schedule on page 12. I have some things I wish to say by way of correction of remarks made last night when we reach it.

Mr. Kennedy: Mr. Chairman, at the present time there is a 10 per cent sales tax on power driven equipment used for clearing bush. This is used considerably in areas where the cultivation of blueberries takes place. Since this type of equipment is necessary in the production of the crop, I should like to ask the minister to bring it under agricultural equipment and to remove the tax at some future date.

The Deputy Chairman: Is there any discussion on marine and fisheries? Is there any discussion on mines and quarries? Is there any discussion on miscellaneous? Is there any discussion on municipalities?

Mr. Dumas: Mr. Chairman, I have good reason to bring up the question of fuel oil under this item and I will explain the reason why I think I can bring it up under this