

Excise Tax Act

very specific. The one that was tabled on June 23 and which was approved at the conclusion of the budget debate is a motion to the effect that the Excise Tax Act be amended in certain precise particulars.

The reason I want to keep my remarks short is that all we are talking about is form. All we are talking about is wording. But there are times when these things are very important. It seems to me that for the government to put down what it wants in exact terms and to get a motion passed, and then to bring in a bill that uses a different set of words that could have a different meaning, is latitude that certainly ought not be enjoyed by the government alone. I submit that if the government has latitude to make all these changes between the ways and means resolution and the presentation of the bill, then the same sort of latitude has to be accorded every member of the House, especially when we get into committee of the whole on the bill.

I know we have had a great deal of trouble with this sort of thing, and perhaps it is something that should be sorted out for the future. But it strikes me that today we have the case of a motion having been passed that was very specific. The terms of the motion have now been altered substantially in the wording of the bill, and this is not acting in accordance with the rules. I submit that what ought to happen is that if the government wants to keep the language of Bill C-66 as it is, it should present the House with a new ways and means motion that would undergird this bill.

● (1530)

Mr. Speaker: Before calling on the hon. member for Peace River (Mr. Baldwin), I want to reiterate to the hon. member for Winnipeg North Centre (Mr. Knowles) that desirability is certainly not a factor in the argument. The word "desirability" was used only as an indication that it is generally accepted, which certainly seems to be the case—that is, what has taken place—and this is what gives me difficulty. What has taken place is certainly a taking, in the bill, of less power than was given in the resolution, and that is what seems to be desirable. Whether it is desirable or not is not the question, but whether it is a taking of less power than was in the resolution would direct itself to the question as to whether or not the bill, if accepted, is going beyond the powers given in the resolution, or whether it is based on that. That is the difficulty I have. Whether or not it is desirable is only incidental.

Mr. G. W. Baldwin (Peace River): On that point immediately, Mr. Speaker, I would argue with some force that there is a greater taking of power by the bill than was apparent in the resolution. Section 149 of the Income Tax Act contains a list of exemptions, and you will find included in those eight closely-written pages the corporations and individuals who are outside the provisions of the Income Tax Act and exempt from its application, yet the reference covering municipalities amounts to only one small paragraph. By incorporating section 149 of the Income Tax Act, which I assume is the intent of the bill—and this is what the hon. member for Edmonton West (Mr. Lambert) was referring to—we will have a number of groups that will be exempt from the provisions of the act. So in fact this is an extension of the application of the

ways and means motion. At least it is true to say that this provides that opportunity.

My main reason for rising was to deal with the point that Your Honour very properly suggested the hon. member for Edmonton West should direct his argument to, at least in part, and that is the fact that according to the argument by the Parliamentary Secretary to the President of the Privy Council (Mr. Reid) the government has forgone its usual right to act by regulation. I would ask the minister to wipe that angelic look off his face, because he has not done anything of the kind; he is back to his bad practices again. If you look at clause 5, subclause (3), you will see it provides:

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.

I would suggest to the Chair that the minister knows very well that by far the greatest number of exemptions will be those given to people who say they are in business for "commercial or business purposes." I would suggest that nine out of every ten will come within the description in that particular section which is 47.1(b). Most of us will agree that there is a fairly accurate dictionary definition to cover this. I know that your Honour and the minister know what is a commercial or a business purpose. A person who applies for an exemption can pretty easily characterize his purpose as commercial or business. When you take that and allow the minister, by subclause (3), to say that the governor in council may by regulation determine what "commercial or business purposes" means, then I suggest this is taking a greater power than has ever been taken before in matters of this kind.

I am not so much concerned about the power by regulation to extend or limit the kind of business or commercial enterprise in respect of those people who are usually included for the purpose of providing an exemption, and I would suggest that under the circumstances, so far as that part of the argument is concerned, the Parliamentary Secretary to the President of the Privy Council, along with everyone else, is caught by that subclause.

Your Honour may rely more on the general principle of Standing Order 60 (11) which provides:

The adoption of any ways and means motion shall be an order to bring in a bill or bills based on the provisions of any such motion.

I agree with the hon. member for Winnipeg North Centre (Mr. Knowles) who has argued that the government and the opposition are caught by that rule and we both should be restricted and restrained in our efforts to bring in an amendment which conforms to that rule. If there is freedom for the government to operate freely, easily or loosely in the application of that rule, then that freedom should attach itself as well to the opposition and private members.

I finally add what I had intended to say, that after all it is not such a great step for the government to send its minister to Government House. I used to think that someone actually had to go down to Government House to get a recommendation. I find that is not the case. A new recommendation can be obtained as a result of a very brief visit to an office in this building or a consultation in the lobby. A new recommendation or a new ways and means motion can then be brought in.

[Mr. Knowles (Winnipeg North Centre).]