

Income Tax Act

motion that says that the first provision of clause 30, 122.1 (1) and I quote the motion:

(13) That,

(a) for the 1978 taxation year, . . .

—this is important—

. . . the tax otherwise payable by an individual, . . . resident in a prescribed province on December 31, 1978,

—be reduced by \$100.

Then the hon. member proposes:

(a) \$100 for an individual residing in a province other than the province of Quebec—

—by including this provision, as he wishes to do in Section 122.1(1), the hon. member contradicts completely what suggests the ways and means motion at paragraph 13(a) that says that it will strictly apply to the taxation year 1978 and to prescribed provinces, and that the amount paid will be \$100. In fact he proposes the payment of \$85 and prescribes that it will be for the province of Quebec. By deleting paragraph 2 in clause 30, section 122.1(2) he renders useless the amendment made to paragraph 13(b) of the ways and means motion. So, on several counts, the member is clearly out of order and goes against the ways and means motion. He is also doing precisely the opposite of what the Chair has instructed us to do before we could consider clause 30. What he is suggesting is that we go back. Mr. Chairman, I am not for all practical purposes preventing members of the opposition or members of the House in general from amending a bill in the committee of the whole. But what I am suggesting, Mr. Chairman, is that when we are considering bills which result from a budget or bills which require a ways and means motion, the procedure to amend such bills is very limited. When we are dealing with bills resulting from a budget and tax bills, what parliament has tried to do is to allow the Minister of Finance and the government to decide in which areas taxes would be collected, and that cannot be changed at will.

The act requires us to introduce and have adopted a ways and means motion which has been amended at the request of the Speaker to the satisfaction of the House. Mr. Chairman, the amendment moved by the hon. member only goes against our rules and procedure and only does the opposite of what parliament allows us to do. For these reasons, Mr. Chairman, while reserving my judgment at this time, I would not want my intervention to be considered as a discussion on the merits of the amendment but strictly on procedural grounds and for technical reasons. I say that the amendment is unacceptable and that valuable time would be lost debating it, since the Chair is quite likely to reject it as unacceptable from a procedural standpoint. Furthermore, Mr. Chairman, in conclusion, I wish to point out to the hon. member an answer given last week by the Minister of Finance to the member for Lafontaine-Rosemont to the effect that he may well get most, and I repeat most, of the results sought by his amendment without having to—

[Mr. Pinard.]

The Chairman: The hon. member is entering the debate, the substantive debate. I do not think that this would help the procedural discussion at this stage.

Mr. Lambert (Edmonton West): Mr. Chairman, I find it very surprising that the parliamentary secretary managed to have my amendment declared out of order on procedural grounds. He is presently refuting the argument put forward by my colleague from York-Simcoe and myself when we told the Speaker that Bill C-56 was not in order, because it was contrary to section 59(11) of the rules of the House and because it introduced in the bill an important element which was not covered by the ways and means motion. That is one thing. But the parliamentary secretary now indicates that once a ways and means motion has been passed, there cannot be any amendments to the bill. Who says so?

Mr. Pinard: Our Standing Orders?

Mr. Lambert (Edmonton West): Someone says our "Standing Orders". But if I want to replace the year 1977 by 1978, that is in order. That is the point. The hon. member is shaking his head. Well, frankly, he is mixed up, because my amendment is quite in accordance with section 122.1. The reimbursement formula is varied, I agree, but I have the right, and it is the right of the hon. members to change the law. And I suggest we do that for the benefit of the Alberta people. They would be entitled to a \$100 rebate, and I have the same right as the hon. member, to lower a tax. It has always been acceptable that we reduce taxes. I may not increase them but I may put forward an amendment, and it has been acceptable over the years that a member may affect legislation through an amendment lowering taxes, and this is all I have done. Therefore, Mr. Chairman, it follows in my view that my amendment would be acceptable from a procedural point of view.

Mr. Chrétien: Mr. Chairman, first this may involve major technical problems, because if the amendment put forward by the hon. member for Edmonton West were to be accepted, we would have to amend other clauses. He failed to provide for consequential amendments, and furthermore there is no point in expanding on the procedural aspect that has been so aptly explained by the Parliamentary Secretary to the President of the Privy Council. We are now, Mr. Chairman, in a somewhat ludicrous situation. In mid-May, when the bill was first introduced, the opposition objected that clause 30(b) was not covered by a notice of ways and means motion and the Chair supported their contention. When, however, we vote on a ways and means motion, we are giving an order to the House, if I understand the procedure, to proceed according to the ways and means motion. And it is because the opposition fought for a ways and means motion covering clause 30(b) that our margin for amending clauses 30(a) and 30(b) is so much more