

Income Tax Act

Percentages for above

1974/75	2	1	13	8	52	10	8	2	3	1	100
1975/76	4	1	12	8	39	16	6	6	7	1	100
1976/77	2	2	11	14	41	9	12	3	6	—	100
1977/78	2	5	11	9	46	11	10	5	1	—	100
1978/79	6	2	7	5	50	10	10	5	2	3	100
1979/80	5	2	10	11	49	8	10	3	1	1	100
1980/81 (to 30-09-80)	4	1	8	9	59	6	8	2	1	2	100
Total	3	2	10	10	46	10	10	3	5	1	100

ADVERTISING EXPENDITURES

Question No. 1,750—**Mr. Stevens:**

For the current fiscal year, what are the estimated expenditures of the Department of Fisheries and Oceans for (a) advertising (b) free or subsidized publications (c) other information conveyed to the public?

Hon. Roméo LeBlanc (Minister of Fisheries and Oceans): (a) None, (b) \$555,000, (c) \$953,000.

Question No. 1,778—**Mr. Stevens:**

For the current fiscal year, what are the estimated expenditures of Uranium Canada Ltd. for (a) advertising (b) free or subsidized publications (c) other information conveyed to the public?

Hon. Marc Lalonde (Minister of Energy, Mines and Resources): Uranium Canada Limited reports as follows: (a) media advertising—nil, (b) free or subsidized publications—\$2,000 (estimated expenditures by EMR on behalf of UCAN), (c) other information—nil.

[*English*]

Mr. Collette: Madam Speaker, I ask that the remaining questions be allowed to stand.

[*Translation*]

Madam Speaker: The questions enumerated by the hon. parliamentary secretary have been answered. Shall the remaining questions be allowed to stand?

Some hon. Members: Agreed.

GOVERNMENT ORDERS

[*Translation*]

INCOME TAX ACT

MEASURE TO AMEND AND TO PROVIDE BORROWING
AUTHORITY

Hon. Allan J. MacEachen (Deputy Prime Minister and Minister of Finance) moved that Bill C-54, to amend the

statute law relating to income tax and to provide other authority for the raising of funds, be read the second time and referred to Committee of the Whole.

[*English*]

Mr. Andre: Madam Speaker, yesterday I sent you a note indicating my intention to rise on a point of order today in respect to the commencement of the second reading of Bill C-54. The basis for my point of order is that this bill is out of order as currently constituted, by my reading of the rules and the precedents. In particular, Madam Speaker, I refer you, and the members of the House, to Standing Order 60(11), which states:

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 underline the words "based on the provisions of any such motion."

Examination of Bill C-54 indicates that part I of the bill, consisting of the first two clauses, is defined as borrowing authority. Indeed, the first clause cites this part as a borrowing authority act, which is clearly out of the ambit of the ways and means motion passed by this House earlier this week, on January 13. It is clearly in violation of Standing Order 60(11), which states that bills must be based on the provisions of any such motion.

Previous speakers have been called upon from time to time to adjudicate points of order based on this Standing Order. These have resulted in precedents, the consequences of which are given in our bible, if you will, of parliamentary procedure, Beauchesne's. In that regard, Madam Speaker, I refer you to section 518 of the fifth edition of Beauchesne's, page 175. Section 518(1) says:

A bill, related to a ways and means resolution, must be based on, but need not be identical with, the resolution. The taxing power of the Crown is limited by such resolutions, but relatively minor widening of exemptions from taxation may be allowed.

Then reference is made to *Journals*, December 18, 1974, page 224. That is a decision by one of your predecessors, Madam Speaker, the Hon. James Jerome. At that time his decision was to disallow the point of order raised. In that decision he said:

Finally, the most desirable practice is for the bill to adhere strictly to the provisions of the motion, and departures, if any, ought to be the subject of the strictest interpretation.

So it is quite clear what the Speaker of the House had in mind at that time.