

Excise Tax Act

is what is being done now strictly within the rules of parliament, but also there is absolutely no attempt being made, nor will the result be, to deny parliament any of its opportunities for full discussion of what is proposed.

As I have said, this is not a budget; the budget was delivered last spring. The proposals of the Minister of Finance outlined on Friday and now being laid before the house in the two bills, introduction of which is asked today, are operating within the scope of that budget. Bourinot and Beauchesne are both authorities for the proposition that there shall be an annual financial statement made by the Minister of Finance. That is the budget. Rule 58 makes it clear that such budget should be delivered on the motion for committee of ways and means.

Now, that fact makes it clear, and the wording of the rule and the authorities—

Mr. Speaker: Order. If the hon. member would permit me to interrupt him I think that the neat point of order is whether or not the introduction of this bill should be preceded by a resolution. I am not concerned with an inquiry into whether or not there is a budget or a budget debate. As I understand the point of order, and perhaps the hon. member would shorten the discussion by confining himself to it, it is the question of whether a resolution is needed before this bill can be introduced.

Mr. Fulton: I think the point I am making now is relevant to that matter, because if you have such a resolution you can only have it in committee of ways and means. That requires that a motion to go into committee of ways and means must have been made. My point is that the motion for the committee of ways and means is only called for in this context when and if the Minister of Finance is presenting his budget. But there is here no budget—because we are operating within the limits of the general financial structure which was before parliament and approved by parliament last spring—there is now nothing before the house, nothing presented by the Minister of Finance, which calls for the setting up of a committee of ways and means for consideration of the annual financial statement and of the resolutions that arise out of it. What the Minister of Finance has done here is simply to report that within the limits of the budget presented last spring it is possible to reduce certain taxes, and the reductions he proposes in those taxes will accordingly be laid before the house in the two bills which he is seeking to introduce this afternoon.

It is therefore absurd to suggest that parliament is being denied any opportunity which

is appropriate to it simply because we do not have a full annual budget, a resolution and a discussion in the committee of ways and means. There will be the fullest opportunity to discuss the merits of the proposals during debate on the bills which will be introduced by the Minister of Finance—if hon. members will permit us to introduce them—and it will be very interesting to hear what the opposition has to say because—

Some hon. Members: Order.

Mr. Speaker: I did not check the hon. member before, but he is definitely out of order in introducing political arguments into this discussion, and I hope he will not proceed in that vein in discussing the point of order.

Mr. Fulton: Mr. Speaker, I would point out that this aspect was introduced into consideration of the subject on Friday night. However, to continue now on the question of the resolution itself: my second submission is that it is not necessary to have a ways and means resolution—which can only come out of a committee of ways and means—when the proposal, and the only proposal before parliament, is a proposal to reduce taxation. I should like to repeat the reference made on Friday night to Erskine May, 15th edition, at page 764 where it is stated:

Provisions for the alleviation of taxation are not subject to the rules of financial procedure. The repeal or reduction of taxes, for instance, by the finance bill, is sometimes preceded by a specific ways and means resolution but this procedure is neither necessary nor usual. Thus, provisions for the repeal or reduction of taxation, the granting or extension of exemptions, the creation or increase of drawbacks, etc., may be presented in bills or inserted by amendment without the preliminary sanction of a ways and means committee.

These two bills, the bills which it is proposed to introduce today, propose only reductions in taxation, as has been made clear, so the citation in May is clearly applicable. And here, of course, I join issue with the hon. member for Rosetown-Biggart (Mr. Coldwell), who suggested on Friday that May was not applicable to procedure in the Canadian house. I make no comment as to why it should be that suddenly on this occasion May, who so often in the past has been relied upon in that quarter, should be disowned; but if the hon. gentleman does not wish to accept the authority of an English text book we can rely on a Canadian authority which fully supports the position stated in May.

You do not need a committee of ways and means or a resolution of the ways and means committee when the only proposal is to reduce taxation. Authority for that statement is to be found in Bourinot, 4th edition, page