

Income Tax Act

[English]

Mr. Ian Wahn (St. Paul's): Mr. Speaker, I shall not prolong this discussion unduly because I think we all agree that the basic principle involved is simple although its application may be difficult. The basic principle surely is this: Is the question raised by the new bill essentially the same as that raised by the old bill? I doubt very much that an exact precedent can be found. I think this is a question which has to be decided upon the basis of common sense. One of the questions raised is whether a 5 per cent surcharge on personal income tax is essentially the same as a 3 per cent surcharge on personal income tax. If my recollection is correct, the 5 per cent surtax would have raised approximately \$185 million and the 3 per cent surtax will raise about \$105 million, a difference of \$80 million. How can hon. members opposite say that \$80 million represent a meaningless difference unless they are prepared to say "what is \$80 million"? I do not think they would wish to take that attitude.

To get down to figures which we can perhaps understand more easily, suppose I am offered \$50,000 for my home. This raises a question, should I sell? But if someone else offers me \$30,000 for the same home, it seems to me it becomes a very different question. It is clear to me that on common sense grounds, apart from other circumstances, a 5 per cent surtax on personal income tax is very different from a 3 per cent surtax on personal income tax.

Other differences have been referred to. There is the fact that to make up in part for the revenue lost by the reduction in the surtax on personal income tax the surtax is now to apply to corporations. There is the fact that no limitation is now placed on the maximum tax—

Mr. Speaker: Order. I wonder whether we are making much progress by having these figures quoted. They were quoted in detail by the hon. member for Winnipeg North Centre and I have heard them a few times now.

[Translation]

Mr. Réal Caouette (Villeneuve): Just a few words, Mr. Speaker, because I think as you do that we have been discussing for several minutes whether or not Bill No. C-207 is a repetition of Bill No. C-193.

Now, I believe that citation 148 of Beuchesne's Parliamentary Rules and Forms,

[Mr. Grégoire.]

4th edition, quoted earlier, can be applied here:

It is a wholesome restraint upon members that they cannot revive a debate already concluded; and it would be little use in preventing the same question from being offered twice in the same session—

Government members maintain that Bill No. C-207 is different from Bill No. C-193 but the hon. member for Winnipeg North Centre (Mr. Knowles) maintains the opposite. The fact is that the principle of Bill No. C-207 remains the same as that of Bill No. C-193. What we discussed on February 19 and on preceding days concerned a surtax proposed in Bill No. C-193, and we will again be discussing a surtax. Whether that tax is 2, 3, 5, or 10 per cent, the basic principle remains the same.

Now, we are asked to discuss again the surtax that I regard as poison because, in the present circumstances, this is really a poison, and whether it is administered in small or in large doses, it still remains a poison.

I believe we are going to repeat the speeches we had the opportunity to deliver while considering Bill No. C-193. We will resort to the same arguments and maintain the same positions, because we are definitely against a surtax at this time. I say the government is acting hypocritically in introducing Bill No. C-207, because it had promised that Bill No. C-193 would be dead and gone and would not be reintroduced in this house. Now, they are introducing just about the same bill, with a few changes in the details of Bill No. C-193. The surtax rate is 3 per cent and the corporations are also taxed, but the principle of the bill is exactly the same from beginning to end, from A to Z, and we shall oppose it. Mr. Speaker, we humbly submit to you that this bill is but a repetition of the other one.

[English]

Mr. Speaker: I believe I should mention to hon. members that I do not propose to give a decision immediately. I should like to have at least a few minutes in which to study the interesting arguments put forward by those who have taken part in this debate.

However, I should like to refer specifically now to one question which has already been decided and to which reference was made by the hon. member for Edmonton West, that is, the question of notice which was raised originally by the hon. member for Lapointe. The substance of the ruling I made at the time, a ruling which I still think is in order, was that