Income Tax

## **GOVERNMENT ORDERS**

[English]

## INCOME TAX ACT

The House resumed, from Wednesday, February 5, consideration of the motion of Mr. Turner (Ottawa-Carleton) that Bill C-49, to amend the statute law relating to income tax, be read the second time and referred to committee of the whole, and the amendment thereto of Mr. Lambert (Edmonton West) (p. 2914).

Mr. Speaker: Order, please. Yesterday I indicated I would give consideration to the amendment moved by the hon. member for Edmonton West (Mr. Lambert) in respect of which very valuable contributions were made during the discussion as to its procedural acceptability by the hon. member for Winnipeg North Centre (Mr. Knowles), in support of the motion, and by the President of the Privy Council (Mr. Sharp) and the Minister of Finance (Mr. Turner), in opposition to it. In spite of invitations by hon members to go into an extensive review of the procedural acceptability of second reading amendments, I prefer to stay on this particular topic only at this time.

I think the background of the matter is clearly established in the 1971 ruling of my predecessor which was referred to in the discussion yesterday. It seems to me to establish beyond any question that the practice which has long been prevalent in the United Kingdom, of permitting the attachment to a second reading amendment of a declaration of principle, was accepted in that ruling and remains a subject of future change as part of our practice. The question is, what type of declaration in that situation is acceptable? To put it another way, what are the limits of that declaration? The very statements and the precedents demand in the very clearest terms that it be a declaration of principle, not simply a description of some opposition to

I have examined carefully the hon. member's proposed amendment in that regard and I read it and interpret it to be a statement of opposition or a description of opposition to certain of the provisions of the bill. I do not interpret it as being a statement of some principle. In any case, I would go on to say that if it does state a principle, which I am unable to appreciate, as opposed to simply stating some opposition to the bill, it would seem to me that the precedents are equally clear that the statement of principle cannot simply oppose portions of the bill, but must oppose either the principles or the provisions—both in the plural—of the bill and not some of the provisions of the bill.

Whether or not this is a statement of principle, it is abundantly clear that the hon. member's amendment opposes only some of the provisions of the bill. I think that is beyond dispute. Just to make that abundantly clear, the hon. member's amendment specifically recites not only in the second part those portions of the bill to which it is opposed but in the first part those portions of the bill which are acceptable. That makes it clear beyond any question that aside from the difficulty in respect of doing that very thing, the amendment is not opposed to all the provisions of the bill.

Mr. Broadbent: As a final note to the point of order, Mr. Speaker, I refer to the point raised by the Leader of the Official Opposition, the implication being that certain parties—specifically ours—are abusing Standing Order 43.

Some hon. Members: Hear, hear!

Mr. Broadbent: I say with complete sincerity that if the record is checked for all parties in this House since this parliament was convened, it will be found that we have attempted to move motions in proportion to the number of members we have—I would suggest, no more and no fewer than the other parties. If, marginally, the number is found to be more or less, that is not the point in terms of numbers.

An hon. Member: What about today?

Mr. Broadbent: I would suggest that in terms of quality, the point has already been dealt with by the hon. member for New Westminster (Mr. Leggatt); and even if there have been more, if they have been put within the rules that is entirely legitimate. My party has a long and, I would suggest, noble tradition in this House of obeying, not abusing, the rules. We have every intention of continuing in that tradition in the future.

I want to say through you, Mr. Speaker, to the Leader of the Official Opposition that we also recognize our obligation as an opposition party in this House to oppose in the firmest and clearest way legislation or policy decisions of this government that we think are wrong, and we have every intention of using every rule that is available to us in this democratic House to do so. We plan to do that in the future even if other parties decide not to do it.

Mr. Stanfield: Mr. Speaker, this is a very small point to which I would reply not because it makes any difference to me but because it relates to the office I hold. I do not want to quibble, but the person who occupies this chair does so as the Leader of the Opposition, not the Leader of the Official Opposition. I spoke this afternoon as the Leader of the Opposition in accordance with my responsibility in connection with the opposition as a whole.

Mr. Speaker: In responding to the point raised by the hon. member for Oshawa-Whitby (Mr. Broadbent), let me say, as the architect rulings in respect of the handling of the question period, that the way our proceedings are conducted every day is on record in such a way that it cannot be missed: it is in Hansard for the checking. I might tell the hon. member that since the first day I assumed this office—and I described my feelings at that time—I have considered it to be one of the most important responsibilities a person could assume in our country.

In trying to avoid what the hon, member has suggested, I have followed the question period carefully and kept careful note to ensure that I stay as close as humanly possible in distributing on a proportionate basis the number of questions among the number of representatives of each of the opposition parties who have been actually present in the House during the question period. If a check in that regard, by the hon, member or anybody else, reveals that I have been disproportionate or unfair in any way, I would be pleased to hear about it.