

Income Tax Act

one which has already been expressed in the current session. It is possible, however, so far to vary the character of a motion as to withdraw it from the operation of the rule.

I read the whole of that citation not only to be fair but because it was the last sentence on which the chairman of the committee of the whole relied when he made his ruling on an amendment proposed over a year ago by the then minister of transport, Hon. J. W. Pickersgill. You Honour will remember that that decision of the Deputy Speaker, which had been given after a great deal of study and thought, was appealed to you. You had to go through the same process again and you ruled that the amendment was out of order. It was your opinion that the substitute proposition offered by Mr. Pickersgill was not sufficiently different from the one that had been defeated for it to be allowed for presentation to the house in the same session.

Having made reference to Your Honour's ruling in 1967, may I indicate for the record that it is to be found at pages 12269 and 12270 of *Hansard* for January 26, 1967. What we had before us then was an amendment to a bill with which we were dealing in committee of the whole, and therefore Your Honour relied on citations which dealt with amendments. I believe Your Honour will agree that the same principles apply to a bill which is being offered in the place of one that has been defeated. You pointed out that there were citations at page 549 of May's seventeenth edition and at page 285 of Beauchesne's fourth edition, citation 406(c), for example, which say that amendments are out of order if they are inconsistent with the decision which has been given upon a former amendment. You went on to say that even though hon. Mr. Pickersgill had brought in an amendment which varied from the former one, in your view it was inconsistent with the former decision and that the committee could not be asked to make the same decision in reverse.

Therefore it seems to me we have to be concerned about what we are being asked to do today. The order has been called for second reading of Bill No. C-207 which, as everyone in Canada knows, is the government's replacement for Bill No. C-193. Some of the facts about this bill should be noted. There are eight clauses in Bill No. C-207. I have not read every last line of the bill but I have checked the clauses closely and I have made all the necessary comparisons. I find that clause 1 of Bill No. C-207 is a brand new clause. It bears no relationship to anything

[Mr. Knowles.]

that was in Bill No. C-193. So far, so good. Clause 2, however, seems to me to be clause 1 of the former bill, verbatim. Clause 3 of Bill No. C-207 is clause 2 of the former bill, verbatim. Clause 4 of Bill No. C-207 is clause 3 of Bill No. C-193, verbatim. Clause 5 of Bill No. C-207 is similar to clause 4 of the previous bill but its similarity is a little short of identity. Clause 6 of the new bill is a brand new one. It is completely different from anything that we had before us in the previous bill.

Then we come to clause 7 which is the contentious one having to do with a temporary surtax. I remember there was a little discussion on these words on February 19. It is true, and I do not argue with it at all, that clause 7 is in many respects different from the similar provisions of the previous bill. May I take a moment to indicate what some of these differences are. In the previous bill the surtax was only on individuals. In this bill the surtax is on both individuals and corporations. In the previous bill there was a floor of \$100 of income tax before the surtax applied. In this bill the floor is \$200. In the old bill the rate was 5 per cent; in this bill the rate is 3 per cent. In the old bill there was a ceiling; in this bill there is no ceiling. This bill provides the surtax for only two years; in the former bill there was no time limit. I can see that a pretty good case could be made procedurally for this clause being different from the corresponding clause in the other bill, and if all this bill did was to bring in a new style of surtax in place of the other one I agree that one would have a hard job trying to argue that it was the same proposition. It is not impossible to argue that way, but it would be difficult.

I move on to clause 8 of the new bill and I find that it is identical with clause 6 of the previous bill.

To sum up, there are eight clauses in this bill of which two are brand new, two are similar and four are identical. It is like the bishop's egg, and I do not quite know what Your Honour will do with it. When on February 19 the house voted against third reading of Bill No. C-193 it voted down the whole bill. Your Honour, as a member of parliament, knows what went on in committee of the whole but as Mr. Speaker your only concern is what happened in the house, and in the house Bill No. C-193 in its entirety was defeated. I recognize that those clauses in Bill No. C-207 which are identical with clauses in Bill No. C-193 were not contentious. Your