

Federal-Provincial Arrangements Act

an amendment must relate to the content of the bill. It can either refute the bill or must relate to something that is found in the provisions of the bill. I have already referred to the citation in Beauchesne that clearly provides that all amendments that may be moved on second reading of a bill may be moved on the third reading, with the restriction that they cannot deal with any matter which is not contained in the bill. If the hon. member would also refer to the top of page 572 of Erskine May's Parliamentary Practice, seventeenth edition, he will see quite plainly provided:

As the debate on the third reading should be confined to the contents of the bill, reasoned amendments which raise matters not included in the provisions of the bill are not permissible.

In view of these two citations, it is clear that the hon. member cannot ask the Chair to postpone its decision as to the acceptability of this amendment on the sole ground that it might be, in the mind of the hon. member, a very important question. For these reasons I cannot accept the amendment.

Hon. P. M. Mahoney (Minister of State): Mr. Speaker, I should like to take the five minutes remaining before ten o'clock to rebut very emphatically the suggestions of impropriety imputed by the hon. member for Halifax-East Hants (Mr. McCleave).

It is somewhat astonishing to hear it suggested that the federal government does not have a right to offer the provincial governments its collection facilities through the Department of National Revenue in the case of succession duties or estate taxes that the provincial governments might choose to levy. The whole point of the argument made by the hon. member was not really whether the federal government has this right, as indeed it must have, but rather whether some of the provinces have not exercised proper budgetary procedures in choosing to impose their particular taxes as of and from the beginning of the current year. That is not a subject upon which this body should be asked to adjudicate or to pass judgment.

We have before us in part III of the bill a whole system of arrangements whereby the federal government collects taxes for provinces, I am sure all Canadians would agree at very great savings and to the practical advantage of all. The federal government itself determined when it brought down the budget in June, 1971, that it should discontinue collection of death duties with the inception of a capital gains tax in Canada.

However, this was a tax field that was properly open to the provinces. It was evident that, with the exception of the three provinces of Quebec, Ontario and British Columbia which had theretofore been collecting succession duties, the machinery would not exist at the provincial level to enable the provinces to move into this field should they wish to do so. Therefore, the federal government suggested to the provinces that if four provinces other than the three I have mentioned wished to move into this tax field, the federal government would for a limited period of time make its collection facilities available to those provinces through the Department of National Revenue. That is all that has happened.

The question whether these taxes are properly or improperly imposed is one that will have to be answered

[The Acting Speaker (Mr. Laniel).]

by the provinces that imposed them. The federal involvement in this field is purely as a collecting agent. I think it would be most unfortunate, unfair and regrettable if the imputation were left on the record, at this particular hour of the night when the debate is closing, that the federal government has done anything other than fulfil its obligations to the provinces in making available its services should the provinces choose to use them.

Mr. John Burton (Regina East): Mr. Speaker, I want to make some remarks on third reading of the bill, but since I see the clock moving very close to ten o'clock I would ask that we call it that.

PROCEEDINGS ON ADJOURNMENT MOTION

A motion to adjourn the House under Standing Order 40 deemed to have been moved.

The Acting Speaker (Mr. Laniel): The hon. member for Egmont.

Mr. MacDonald (Egmont): Mr. Speaker, I wonder whether there would be unanimous agreement to calling the next question, in view of the fact that the minister is not here and that he indicated to me a few minutes ago in the committee that he would be here. I can then go on in a few minutes.

[Translation]

Mr. Albert Béchard (Parliamentary Secretary to Minister of Justice): Mr. Speaker, I rise on a point of order.

The minister is not here but I was asked to answer in his place.

[English]

The Acting Speaker (Mr. Laniel): The hon. member knows I would have to ask for unanimous consent of the House. From what the parliamentary secretary has said, there does not seem to be that unanimity, so I think we should proceed.

Mr. MacDonald (Egmont): Mr. Speaker, that was not the same point of order. I was speaking to the minister 20 minutes ago in the committee and he indicated to me that he wished to be here and asked that we hold the question until the second order of business. He will be here shortly. On that basis I do not think there will be any objection.

Mr. Béchard: I agree, Mr. Speaker, and therefore I will be able to leave right now.

• (2200)

The Acting Speaker (Mr. Laniel): Is it agreed that we change the order and put this question as No. 2 on the list?

Some hon. Members: Agreed.